



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 1

PENALTIES: INTRODUCTORY

Overview

157 Penalties: overview

This Part is arranged as follows—

- Chapter 2 sets out penalties relating to failure to make tax returns or to pay tax,
- Chapter 3 sets out penalties relating to inaccuracies,
- Chapter 4 sets out penalties relating to investigations, and
- Chapter 5 sets out other administrative penalties.

Commencement Information

II S. 157 in force at 1.4.2015 by [S.S.I. 2015/110, art. 2\(1\)](#)

Double jeopardy

158 Double jeopardy

A person is not liable to a penalty under this Act in respect of anything in respect of which the person has been convicted of an offence.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 1 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

I2 [S. 158](#) in force at 16.2.2015 for specified purposes by [S.S.I. 2015/18](#), [art. 2](#), [sch. 1](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)