



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)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 157 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.

[View outstanding changes](#)

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\(3\)](#)