



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.