



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 4

##### PENALTIES RELATING TO INVESTIGATIONS

###### *Penalties under Chapter 4: general*

#### **202 Assessment of penalties under sections 195, 196 and 197**

- (1) Where a person becomes liable for a penalty under section 195, 196 or 197 Revenue Scotland must—
  - (a) assess the penalty, and
  - (b) notify the person.
- (2) An assessment of a penalty under section 195 or 196 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty, subject to subsection (3).
- (3) In a case involving an information notice against which a person may appeal, an assessment of a penalty under section 195 or 196 must be made within the period of 12 months beginning with the latest of the following—
  - (a) the date on which the person became liable to the penalty,
  - (b) the end of the period in which notice of an appeal against the information notice could have been given, and
  - (c) if notice of such an appeal is given, the date on which the appeal is determined or withdrawn.
- (4) An assessment of a penalty under section 197 must be made—

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*Status: This is the original version (as it was originally enacted).*

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- (a) within the period of 12 months beginning with the date on which the inaccuracy first came to the attention of a designated officer, and
- (b) within the period of 6 years beginning with the date on which the person became liable to the penalty.