

## Revenue Scotland and Tax Powers Act 2014 2014 asp 16

## PART 8

**PENALTIES** 

## **CHAPTER 4**

PENALTIES RELATING TO INVESTIGATIONS

Penalties under Chapter 4: general

## 203 Enforcement of penalties under sections 195, 196 and 197

- (1) A penalty under section 195, 196 or 197 must be paid—
  - (a) before the end of the period of 30 days beginning with the date on which the notification under section 202 was issued,
  - (b) if a notice of review against the penalty is given, before the end of the period of 30 days beginning with the date on which the review is concluded,
  - (c) if, following review, mediation is entered into, before the end of the period of 30 days beginning with the date either Revenue Scotland or the person who gave the notice of review gave notice of withdrawal from mediation, or
  - (d) if a notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under section 195, 196 or 197 is to be treated for enforcement purposes as an assessment to tax.