



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 4

##### PENALTIES RELATING TO INVESTIGATIONS

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

#### **205 Enforcement of increased daily default penalty**

- (1) A penalty under section 204 must be paid before the end of the period of 30 days beginning with the date on which the notification of the penalty is issued.
- (2) A penalty under section 204 is to be treated for enforcement purposes as an assessment to tax.