



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 5

OTHER ADMINISTRATIVE PENALTIES

Penalties under Chapter 5: general

213 Special reduction in penalty under section 209

- (1) Revenue Scotland may reduce a penalty under section 209 if it thinks it right to do so because of special circumstances.
- (2) In subsection (1) “special circumstances” does not include—
 - (a) ability to pay, or
 - (b) the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment by another.
- (3) In subsection (1) the reference to reducing a penalty includes a reference to—
 - (a) remitting a penalty entirely,
 - (b) suspending a penalty, and
 - (c) agreeing a compromise in relation to proceedings for a penalty.
- (4) In this section references to a penalty include references to any interest in relation to the penalty.
- (5) The powers in this section also apply after a decision of a tribunal or a court in relation to the penalty.

Status: Point in time view as at 16/02/2015. This version of this provision has been superseded.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 213 is up to date with all changes known to be in force on or before 14 August 2023. 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. (See end of Document for details)

Commencement Information

II S. 213(1)-(4) in force at 16.2.2015 by S.S.I. 2015/18, art. 2, **sch. 1**

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