

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 3 – Claims for Relief from Double Assessment and for Repayment

Assessment of penalties under [paragraph 5](#)

345. [Paragraph 7](#) provides that, where a person becomes liable for a penalty under paragraph 5, Revenue Scotland must assess the penalty and then notify the person of this. The assessment of the penalty must be made within 12 months of the person becoming liable to the penalty.