

*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

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## EXPLANATORY NOTES

### THE ACT

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

#### **Power to change penalty provisions in paragraphs 5 to 8**

347. Paragraph 59 provides a regulation-making power for the Scottish Ministers to make provision, or further provision, about penalties under paragraphs 5 to 8 of this schedule. Such regulations are subject to the affirmative procedure, may not create criminal offences but may modify any enactment. Regulations under this paragraph do not apply to a failure which began before the date on which the regulations came into force.