

*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**

#### **Part 8 – Penalties**

#### ***Chapter 2 — Penalties for Failure to Make Returns Or Pay Tax***

#### **Penalties for failure to pay tax**

#### ***Section 168 – Failure to pay tax***

206. This section provides that a person is liable to a penalty where they fail to pay an amount of tax (“Amount of tax payable” in the table) on or before a certain date (“Date after which penalty incurred” in the table). Where a person’s failure either falls: a) within more than one amount of tax payable listed in the table; or b) within more than one provision in sections 169 to 173, the person is liable to a penalty for each of those amounts of tax and failures. Section 169 applies in relation to LBTT and sections 170 to 173 apply in relation to SLfT.