

*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**

#### **Part 8 – Penalties**

##### *Chapter 3 — Penalties Relating to Inaccuracies*

##### *Section 194 – Power to change penalty provisions in Chapter 3*

232. This section provides a regulation-making power for the Scottish Ministers to make provision, or further provision, about penalties under Chapter 3 of Part 8. Such regulations are subject to the affirmative procedure, may not create criminal offences but may modify any enactment. Regulations under this section do not apply to a failure which began before the date on which the regulations came into force.