

*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 183 – Amount of penalty for error in taxpayer document*

220. This section provides for the amount of a penalty that is payable under section 182. Different amounts apply depending on whether the failure was careless (as determined under section 182) or deliberate and are calculated with reference to the potential lost revenue. Potential lost revenue is defined in sections 187 to 190.