

*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 5 — Other Administrative Penalties*

##### *Section 210 – Amount of penalty for failure to register for tax etc.*

248. This section provides the penalty amounts for a penalty under section 209. Different amounts apply depending on whether the failure was careless or deliberate (as determined under section 209(2) and are calculated with reference to the potential lost revenue. Potential lost revenue is defined as the amount of tax (if any) for which the person is liable in the period between the date from which they were liable to be registered for tax and the date on which Revenue Scotland received notification of (or became aware of) the person's liability to be registered.