



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 1

##### PENALTIES: INTRODUCTORY

###### *Overview*

#### **157 Penalties: overview**

This Part is arranged as follows—

Chapter 2 sets out penalties relating to failure to make tax returns or to pay tax,  
Chapter 3 sets out penalties relating to inaccuracies,  
Chapter 4 sets out penalties relating to investigations, and  
Chapter 5 sets out other administrative penalties.

###### *Double jeopardy*

#### **158 Double jeopardy**

A person is not liable to a penalty under this Act in respect of anything in respect of which the person has been convicted of an offence.