



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Penalties under Chapter 2: general

175 Reduction in penalty under sections 159 to 167 for disclosure

- (1) Revenue Scotland may reduce a penalty under sections 159 to 167 where P discloses information which has been withheld by a failure to make a return (“relevant information”).
- (2) P discloses relevant information by—
 - (a) telling Revenue Scotland about it,
 - (b) giving Revenue Scotland reasonable help in quantifying any tax unpaid by reason of its having been withheld, and
 - (c) allowing Revenue Scotland access to records for the purpose of checking how much tax is so unpaid.
- (3) Reductions under this section may reflect—
 - (a) whether the disclosure was prompted or unprompted, and
 - (b) the quality of the disclosure.
- (4) Disclosure of relevant information—
 - (a) is “unprompted” if made at a time when P has no reason to believe that Revenue Scotland has discovered or is about to discover the relevant information, and
 - (b) otherwise, is “prompted”.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 175 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(5) In relation to disclosure, “quality” includes timing, nature and extent.

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Commencement Information

II S. 175 in force at 1.4.2015 by [S.S.I. 2015/110, art. 2\(1\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)