



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 3

PENALTIES RELATING TO INACCURACIES

Penalty for inaccuracy attributable to another person

185 Penalty for inaccuracy in taxpayer document attributable to another person

- (1) A penalty is payable by a person (“T”) where—
 - (a) another person (“P”) gives Revenue Scotland a document of a kind mentioned in the table in section 182,
 - (b) the document contains a relevant inaccuracy, and
 - (c) the inaccuracy was attributable—
 - (i) to T deliberately supplying false information to P (whether directly or indirectly), or
 - (ii) to T deliberately withholding information from P,with the intention of the document containing the inaccuracy.
- (2) A “relevant inaccuracy” is an inaccuracy which amounts to, or leads to—
 - (a) an understatement of a liability to tax,
 - (b) a false or inflated statement of a loss, exemption or relief, or
 - (c) a false or inflated claim for relief or to repayment of tax.
- (3) A penalty is payable by T under this section in respect of an inaccuracy whether or not P is liable to a penalty under section 182 in respect of the same inaccuracy.
- (4) The penalty payable under this section is 100% of the potential lost revenue.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 185 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](#)

Commencement Information

II S. 185 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\(3\)](#)