



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8 **S**

### PENALTIES

## CHAPTER 3 **S**

### PENALTIES RELATING TO INACCURACIES

#### *Penalty for failure to notify under-assessment*

#### **186** Penalty for failure to notify under-assessment **S**

- (1) A penalty is payable by a person (“P”) where—
  - (a) a Revenue Scotland assessment understates P’s liability to a devolved tax, and
  - (b) P has failed to take reasonable steps to notify Revenue Scotland, within the period of 30 days beginning with the date of the assessment, that it is an under-assessment.
- (2) In deciding what steps (if any) were reasonable, Revenue Scotland must consider—
  - (a) whether P knew, or should have known, about the under-assessment, and
  - (b) what steps it would have been reasonable to take to notify Revenue Scotland.
- (3) The penalty payable under this section is 30% of the potential lost revenue.
- (4) In this section—
  - (a) “Revenue Scotland assessment” includes “Revenue Scotland determination”, and
  - (b) accordingly, references to an under-assessment include an under-determination.

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 186 is up to date with all changes known to be in force on or before 25 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](#)

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#### **Commencement Information**

**II** S. 186 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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[View outstanding changes](#)

**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\(3\)](#)