



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 3

PENALTIES RELATING TO INACCURACIES

Penalties under Chapter 3: general

192 Reduction in penalty under this Chapter for disclosure

- (1) Revenue Scotland may reduce a penalty under this Chapter where a person makes a qualifying disclosure.
- (2) A “qualifying disclosure” means disclosure of—
 - (a) an inaccuracy,
 - (b) a supply of false information or withholding of information, or
 - (c) a failure to disclose an under-assessment.
- (3) A person makes a qualifying disclosure by—
 - (a) telling Revenue Scotland about it,
 - (b) giving Revenue Scotland reasonable help in quantifying the inaccuracy, the inaccuracy attributable to the supply of false information or withholding of information, or the under-assessment, and
 - (c) allowing Revenue Scotland access to records for the purpose of ensuring that the inaccuracy, the inaccuracy attributable to the supply of false information or withholding of information, or the under-assessment is fully corrected.
- (4) Reductions under this section may reflect—
 - (a) whether the disclosure was prompted or unprompted, and

Status: This is the original version (as it was originally enacted).

- (b) the quality of the disclosure.
- (5) Disclosure of relevant information—
- (a) is “unprompted” if made at a time when the person making it has no reason to believe that Revenue Scotland has discovered or is about to discover the inaccuracy, the supply of false information or withholding of information, or the under-assessment, and
 - (b) otherwise, is “prompted”.
- (6) In relation to disclosure, “quality” includes timing, nature and extent.