



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 4

PENALTIES RELATING TO INVESTIGATIONS

Penalties under Chapter 4: general

204 Increased daily default penalty

- (1) This section applies if—
 - (a) a penalty under section 196 is assessed under section 202 in respect of a person's failure to comply with a notice under section 127,
 - (b) the failure continues for more than 30 days beginning with the date on which notification of that assessment was issued, and
 - (c) the person has been told that an application may be made under this section for an increased daily penalty to be imposed.
- (2) If this section applies, a designated officer may make an application to the tribunal for an increased daily penalty to be imposed on the person.
- (3) If the tribunal decides that an increased daily penalty should be imposed, then for each applicable day on which the failure continues—
 - (a) the person is not liable to a penalty under section 196 for the failure, and
 - (b) the person is liable instead to a penalty under this section of an amount determined by the tribunal.
- (4) The tribunal may not determine an amount exceeding £1,000 for each applicable day.
- (5) In determining the amount the tribunal must have regard to—

Status: This is the original version (as it was originally enacted).

- (a) the likely cost to the person of complying with the notice,
 - (b) any benefits to the person of not complying with it, and
 - (c) any benefits to anyone else resulting from the person’s non-compliance.
- (6) If a person becomes liable to a penalty under this section, Revenue Scotland must notify the person.
- (7) The notification must specify the day from which the increased penalty is to apply.
- (8) That day and any subsequent day is an “applicable day” for the purposes of subsection (3).