



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 4

PENALTIES RELATING TO INVESTIGATIONS

Penalties under Chapter 4: general

206 Tax-related penalty

- (1) This section applies where—
 - (a) a person becomes liable to a penalty under section 195,
 - (b) the failure or obstruction continues after a penalty is imposed under that section,
 - (c) a designated officer has reason to believe that, as a result of the failure or obstruction, the amount of tax that the person has paid, or is likely to pay, is significantly less than it would otherwise have been,
 - (d) before the end of the period of 12 months beginning with the relevant date, a designated officer makes an application to the Upper Tribunal for an additional penalty to be imposed on the person, and
 - (e) the Upper Tribunal decides that it is appropriate for an additional penalty to be imposed.
- (2) The person is liable to a penalty of an amount decided by the Upper Tribunal.
- (3) In deciding the amount of the penalty, the Upper Tribunal must have regard to the amount of tax which has not been, or is not likely to be, paid by the person.
- (4) Where a person becomes liable to a penalty under this section, Revenue Scotland must notify the person.

Status: This is the original version (as it was originally enacted).

- (5) Any penalty under this section is in addition to the penalty or penalties under section 195 or 196.
- (6) In subsection (1)(d) the “relevant date” means—
- (a) in a case involving an information notice against which a person may appeal, the latest of—
 - (i) the date on which the person became liable to the penalty under section 195,
 - (ii) the end of the period in which notice of an appeal against the information notice could have been given, and
 - (iii) if notice of such an appeal is given, the date on which the appeal is determined or withdrawn, and
 - (b) in any other case, the date on which the person became liable to the penalty under section 195.