



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 4

PENALTIES RELATING TO INVESTIGATIONS

Penalties under Chapter 4: general

207 Enforcement of tax-related penalty

- (1) A penalty under section 206 must be paid before the end of the period of 30 days beginning with the date on which the notification of the penalty is issued.
- (2) A penalty under section 206 is to be treated for enforcement purposes as an assessment to tax.