



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 5

OTHER ADMINISTRATIVE PENALTIES

Penalties under Chapter 5: general

215 Assessment of penalties under section 209

- (1) Where P becomes liable to a penalty under section 209, Revenue Scotland must—
 - (a) assess the penalty,
 - (b) notify P, and
 - (c) state in the notice the period in respect of which the penalty is assessed.
- (2) A penalty under section 209 must be paid before the end of the period of 30 days beginning with the day on which the notification of the penalty is issued.
- (3) An assessment of a penalty under section 209—
 - (a) is to be treated for enforcement purposes as an assessment to tax, and
 - (b) may be combined with an assessment to tax.
- (4) An assessment of a penalty under section 209 must be made within the period of 12 months beginning with—
 - (a) the end of the appeal period for the assessment of tax unpaid by reason of the failure to comply with the relevant requirement in respect of which the penalty is assessed, or
 - (b) if there is no such assessment, the date on which the amount of tax unpaid by reason of the failure is ascertained.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 215 is up to date with all changes known to be in force on or before 14 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

- (5) In subsection (4) “appeal period” means the period during which—
- (a) an appeal could be brought, or
 - (b) an appeal that has been brought has not been determined or withdrawn.
- (6) Subject to subsection (4), a supplementary assessment may be made in respect of a penalty if an earlier assessment operated by reference to an underestimate of potential lost revenue.

Commencement Information

II S. 215 in force at 16.2.2015 by S.S.I. 2015/18, art. 2, sch. 1

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 215 is up to date with all changes known to be in force on or before 14 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.

[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\(3\)](#)