



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 2

ENFORCEMENT: POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS

231 **Penalty**

- (1) This section applies if the third party fails to comply with the notice.
- (2) The third party is liable to a penalty of £300.
- (3) Sections 201 to 203 (assessment and enforcement of penalties) apply in relation to a penalty under this section as they apply in relation to a penalty under section 195 (and references in those provisions to an information notice include a notice under this Chapter).