



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 2

TAXPAYER DUTIES TO KEEP AND PRESERVE RECORDS

Penalties for failing to keep and preserve records

78 Assessment of penalties under section 76

- (1) Where a person becomes liable to a penalty under section 76, Revenue Scotland must—
 - (a) assess the penalty, and
 - (b) notify the person.
- (2) An assessment of a penalty under section 76 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty.