

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 8 – Penalties

Chapter 1 — Penalties: Introductory

Overview

Section 157 – Penalties: overview

200. This section provides an overview of the structure of Part 8 of the Act.

Double jeopardy

Section 158 – Double jeopardy

201. This section provides that a person is not liable to any penalty under the Act if the person has already been convicted of an offence on the same matter.