



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 3

##### PENALTIES RELATING TO INACCURACIES

###### *Penalty for inaccuracy attributable to another person*

#### **185 Penalty for inaccuracy in taxpayer document attributable to another person**

- (1) A penalty is payable by a person (“T”) where—
  - (a) another person (“P”) gives Revenue Scotland a document of a kind mentioned in the table in section 182,
  - (b) the document contains a relevant inaccuracy, and
  - (c) the inaccuracy was attributable—
    - (i) to T deliberately supplying false information to P (whether directly or indirectly), or
    - (ii) to T deliberately withholding information from P,with the intention of the document containing the inaccuracy.
- (2) A “relevant inaccuracy” is an inaccuracy which amounts to, or leads to—
  - (a) an understatement of a liability to tax,
  - (b) a false or inflated statement of a loss, exemption or relief, or
  - (c) a false or inflated claim for relief or to repayment of tax.
- (3) A penalty is payable by T under this section in respect of an inaccuracy whether or not P is liable to a penalty under section 182 in respect of the same inaccuracy.
- (4) The penalty payable under this section is 100% of the potential lost revenue.