



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Penalties under Chapter 2: general

- 176 Suspension of penalty under sections 168 to 173 during currency of agreement for deferred payment**
- (1) This section applies if—
 - (a) P fails to pay an amount of tax when it becomes due and payable,
 - (b) P makes a request to Revenue Scotland that payment of the amount of tax be deferred, and
 - (c) Revenue Scotland agrees that payment of that amount may be deferred for a period (“the deferral period”).
 - (2) If P would (ignoring this subsection) become liable, between the date on which P makes the request and the end of the deferral period, to a penalty under sections 168 to 173 for failing to pay that amount, P is not liable to that penalty.
 - (3) But if—
 - (a) P breaks the agreement, and
 - (b) Revenue Scotland serves on P a notice specifying any penalty to which P would become liable (ignoring subsection (2)),P becomes liable to that penalty at the date of the notice.
 - (4) P breaks an agreement if—

Status: This is the original version (as it was originally enacted).

- (a) P fails to pay the amount of tax in question when the deferral period ends, or
 - (b) the deferral is subject to P complying with a condition (including a condition that part of the amount be paid during the deferral period) and P fails to comply with it.
- (5) If the agreement mentioned in subsection (1)(c) is varied at any time by a further agreement between P and Revenue Scotland, this section applies from that time to the agreement as varied.