

*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 10 – Enforcement of Payment of Tax**

##### *Chapter 2 — Enforcement: Powers to Obtain Contact Details for Debtors*

##### *Section 231 – Penalty*

270. This section provides that in the event that the third party fails to comply with a notice under section 228, a £300 penalty would apply.