

*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**

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## **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.