

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 4 — Penalties Relating to Investigations

Section 195 – Penalties for failure to comply or obstruction

233. This section provides that a person is liable to pay a fixed penalty for either failing to comply with an information notice or deliberately obstructing a designated officer in the course of an inspection or exercise of a power that has been approved by the tribunal under section 147. Failing to comply with an information notice includes concealing, destroying or disposing of a document in breach of the provisions under sections 198 and 199.