

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 201 – Reasonable excuse for failure to comply or obstruction

239. This section provides for a person not being liable to a fixed or daily penalty (under section 195 and 196) for failure to comply with an information notice or obstructing a designated officer (or a person authorised by that officer) during an inspection, if the person satisfies Revenue Scotland or (on appeal) the tribunal that there is reasonable excuse. The section defines some circumstances which would not be accepted as reasonable excuse.