

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 3 — Penalties Relating to Inaccuracies

Section 191 – Special reduction in penalty under this Chapter

228. This section provides that Revenue Scotland may reduce a penalty (including any interest applied) if it thinks it reasonable to do so because of special circumstances and the penalty is applied under sections 182, 185 and 186. A person's ability to pay tax or the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment of another are not reasons under which the penalty can be reduced.