
Status: Point in time view as at 01/04/2015.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 205 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 4

PENALTIES RELATING TO INVESTIGATIONS

Penalties under Chapter 4: general

205 Enforcement of increased daily default penalty

- (1) A penalty under section 204 must be paid before the end of the period of 30 days beginning with the date on which the notification of the penalty is issued.
- (2) A penalty under section 204 is to be treated for enforcement purposes as an assessment to tax.

Commencement Information

II S. 205 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

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