

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 5 — Other Administrative Penalties

Section 209 – Penalty for failure to register for tax etc.

247. This section provides that a penalty is payable where a person fails to comply with a requirement imposed by or under section 22 or 23 of the LT(S)A 2014 (deemed as a “relevant requirement”) and that failure was careless or deliberate. The section also defines what is meant by a failure which is careless.