



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 1

ENFORCEMENT: GENERAL

Recovery of penalties and interest

226 Recovery of penalties and interest

The provisions of this Chapter have effect in relation to the recovery of any unpaid amount by way of—

- (a) penalty, or
- (b) interest (whether on unpaid tax or penalty),

as though that amount were an amount of unpaid tax.