



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 2

### TAXPAYER DUTIES TO KEEP AND PRESERVE RECORDS

#### *Penalties for failing to keep and preserve records*

#### **76 Penalty for failure to keep and preserve records**

- (1) A person (“P”) who fails to comply with section 74 in relation to a devolved tax is liable to a penalty not exceeding £3,000, subject to the following exception.
- (2) No penalty is incurred if Revenue Scotland is satisfied that any facts that it reasonably requires to be proved, and that would have been proved by the records, are proved by other documentary evidence provided to Revenue Scotland.