



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Penalties under Chapter 2: general

180 Time limit for assessment of penalties under Chapter 2

- (1) An assessment of a penalty under this Chapter in respect of any amount must be made on or before the later of date A and (where it applies) date B.
- (2) Date A is the last day of the period of 2 years beginning with—
 - (a) in the case of failure to make a return, the filing date, or
 - (b) in the case of failure to pay tax, the last date on which payment may be made without paying a penalty.
- (3) Date B is the last day of the period of 12 months beginning with—
 - (a) in the case of failure to make a return—
 - (i) the end of the appeal period for the assessment of the liability to tax which would have been shown in the return, or
 - (ii) if there is no such assessment, the date on which that liability is ascertained or it is ascertained that the liability is nil, or
 - (b) in the case of failure to pay tax—
 - (i) the end of the appeal period for the assessment of the amount of tax in respect of which the penalty is assessed, or
 - (ii) if there is no such assessment, the date on which that amount of tax is ascertained.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 180 is up to date with all changes known to be in force on or before 23 May 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) [View outstanding changes](#)

- (4) In subsection (3)(a)(i) and (b)(i) “appeal period” means the period during which—
- (a) an appeal could be brought, or
 - (b) an appeal that has been brought has not been determined or withdrawn.

Commencement Information

II S. 180 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 180 is up to date with all changes known to be in force on or before 23 May 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)