

# Human Rights and penalties

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The Human Rights Act 1998 incorporates the protections enshrined in the European Convention on Human Rights (“the Convention”) into UK law.

Article 6, of the Convention, gives you certain rights when we are considering whether to charge certain types of penalties.

The rights apply to penalties that are based on a maximum penalty percentage rate of 70% or more of any tax unpaid, understated, over-claimed, under-assessed, or that should have been shown on your tax return.

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## Your rights under Article 6 of the Convention

Revenue Scotland wants to make it as easy as possible for taxpayers to understand and comply with their obligations. We will always welcome your co-operation during a Revenue Scotland enquiry and in establishing your correct liabilities, including whether any penalties may be due.

When we are considering penalties, you have the right under Article 6 to not answer our questions. This is sometimes referred to as the right not to self incriminate or the right to silence. This right does not cover information or documents that already exist. This means that you must provide us with such information or documents that already exist, if we have a legal right to ask for them.

You have the right to have the matter of penalties dealt with without unreasonable delay. Once we have agreed the tax position with you, we will make an assessment and notify you of your liability to penalties if we decide they are due. If we cannot agree the tax position, we will send you an assessment of the additional tax we believe is due. If we consider that a penalty is also due, we will send you an assessment of the penalty, based on the additional tax.

You have the right to ask for a review or appeal in relation to any decision of ours concerning a penalty. You also have the right to ask for a review or appeal against both the tax and the penalty decision to be considered together.

**Please be aware that statutory time limits apply to the above.** This means that you will have to request a review/submit an appeal within a certain time period.

You can find more information on dispute resolution and the time limits at [www.revenue.scot/legislation/rstpa-legislation-guidance/dispute-resolution](http://www.revenue.scot/legislation/rstpa-legislation-guidance/dispute-resolution).

You may wish to get help and advice before you request a review or submit an appeal. If so, a solicitor, tax advisor, accountant or the Citizen's Advice Bureau (free advice service) may be able to assist you.

Depending on your circumstances you may be eligible to apply for legal advice and assistance. For information contact the Scottish Legal Aid Board at [www.slabb.org.uk](http://www.slabb.org.uk) or by telephoning 0845 122 8686.