



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Amounts of penalties for failure to make returns: LBTT

160 Land and buildings transaction tax: first penalty for failure to make return

- (1) This section applies in the case of a failure to make a return falling within item 1 of the table in section 159.
- (2) P is liable to a penalty under this section of £100.

Commencement Information

II S. 160 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

161 Land and buildings transaction tax: 3 month penalty for failure to make return

- (1) P is liable to a penalty under this section if (and only if)—
- (a) P's failure continues after the end of the period of 3 months beginning with the penalty date,
 - ^{F1}(b)
 - ^{F2}(c)

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amounts of penalties for failure to make returns: LBTT is up to date with all changes known to be in force on or before 14 April 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

- (2) The penalty under this section is £10 for each day that the failure continues during the period of 90 days beginning with the [^{F3}day after the end of the period mentioned in subsection (1)(a)].

^{F4}(3)

Textual Amendments

- F1** S. 161(1)(b) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(a)** (with reg. 1(2))
- F2** S. 161(1)(c) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(a)** (with reg. 1(2))
- F3** Words in s. 161(2) substituted (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(b)** (with reg. 1(2))
- F4** S. 161(3) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(c)** (with reg. 1(2))

Commencement Information

- I2** S. 161 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. **2(1)**

162 Land and buildings transaction tax: 6 month penalty for failure to make return

- (1) P is liable to a penalty under this section if (and only if) P's failure continues after the end of the period of 6 months beginning with the penalty date.
- (2) The penalty under this section is the greater of—
- (a) 5% of any liability to tax which would have been shown in the return in question, and
 - (b) £300.

Commencement Information

- I3** S. 162 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. **2(1)**

163 Land and buildings transaction tax: 12 month penalty for failure to make return

- (1) P is liable to a penalty under this section if (and only if) P's failure continues after the end of the period of 12 months beginning with the penalty date.
- (2) Where, by failing to make the return, P deliberately withholds information which would enable or assist Revenue Scotland to assess P's liability to tax, the penalty under this section is the greater of—
- (a) 100% of any liability to tax which would have been shown in the return in question, and
 - (b) £300.
- (3) In any case not falling within subsection (2), the penalty under this section is the greater of—
- (a) 5% of any liability to tax which would have been shown in the return in question, and

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amounts of penalties for failure to make returns: LBTT is up to date with all changes known to be in force on or before 14 April 2024.

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(b) £300.

Commencement Information

I4 S. 163 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, Cross Heading: Amounts of penalties for failure to make returns: LBTT is up to date with all changes known to be in force on or before 14 April 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.

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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\(3\)](#)