



# 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: Scottish landfill tax*

#### **164 Scottish landfill 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 2 of the table in section 159.
- (2) P is liable to a penalty under this section of £100.
- (3) In addition, a penalty period begins to run on the penalty date for the return.
- (4) The penalty period ends with the day 12 months after the filing date for the return, unless it is extended under section 165(2)(c).

#### **Commencement Information**

**II** S. 164 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

#### **165 Scottish landfill tax: multiple failures to make return**

- (1) This section applies if—
  - (a) a penalty period has begun under section 164 because P has failed to make a return (“return A”), and

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*Changes to legislation:* Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amounts of penalties for failure to make returns: Scottish landfill tax 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

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- (b) before the end of the period, P fails to make another return (“return B”) falling within the same item in the table as return A.
- (2) In such a case—
- (a) section 164(2) and (3) do not apply to the failure to make return B,
  - (b) P is liable to a penalty under this section for that failure, and
  - (c) the penalty period that has begun is extended so that it ends with the day 12 months after the filing date for return B.
- (3) The amount of the penalty under this section is determined by reference to the number of returns that P has failed to make during the penalty period.
- (4) If the failure to make return B is P's first failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £200.
- (5) If the failure to make return B is P's second failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £300.
- (6) If the failure to make return B is P's third or subsequent failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £400.
- (7) For the purposes of this section, in accordance with subsection (1)(b), the references in subsections (3) to (6) to a return are references to a return falling within the same item in the table as returns A and B.
- (8) A penalty period may be extended more than once under subsection (2)(c).

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**Commencement Information**

**I2** S. 165 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**166 Scottish landfill 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.

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**Commencement Information**

**I3** S. 166 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**167 Scottish landfill 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—

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amounts of penalties for failure to make returns: Scottish landfill tax 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](#)

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- (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
  - (b) £300.

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**Commencement Information**

**I4** S. 167 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: Scottish landfill tax 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 :**

- s. 164 cross-heading words inserted by [2017 asp 2 Sch. 2 para. 4](#)
- s. 164 heading words inserted by [2017 asp 2 Sch. 2 para. 5\(2\)](#)

**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\(3\)](#)