



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 8

### PENALTIES

#### CHAPTER 5

##### OTHER ADMINISTRATIVE PENALTIES

###### *Penalties for failure to register for tax etc.*

#### **209 Penalty for failure to register for tax etc.**

- (1) A penalty is payable by a person (“P”) where—
  - (a) P fails to comply with a requirement imposed by or under section 22 or 23 of the LT(S) Act 2014 (“a relevant requirement”), and
  - (b) the failure was—
    - (i) deliberate on P's part (“a deliberate failure”), or
    - (ii) careless on P's part (“a careless failure”).
- (2) A failure is careless if it is due to a failure by P to take reasonable care.
- (3) A failure by P to comply with a relevant requirement, which was neither deliberate nor careless on P's part at an earlier time, is to be treated as careless if P—
  - (a) discovered the failure at some later time, and
  - (b) did not take reasonable steps to inform Revenue Scotland.
- (4) Section 210 sets out the penalty under this section.

#### **Commencement Information**

**II** S. 209 in force at 16.2.2015 by S.S.I. 2015/18, art. 2, sch. 1

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*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Penalties for failure to register for tax etc. 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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## **210 Amount of penalty for failure to register for tax etc.**

- (1) This section sets out the penalty payable under section 209.
- (2) For a deliberate failure, the penalty is 100% of the potential lost revenue.
- (3) For a careless failure, the penalty is 30% of the potential lost revenue.
- (4) In the case of a relevant requirement relating to Scottish landfill tax, the potential lost revenue is the amount of the tax (if any) for which P is liable for the period—
  - (a) beginning on the date with effect from which P is required in accordance with that requirement to be registered, and
  - (b) ending on the date on which Revenue Scotland received notification of, or otherwise became fully aware of, P's liability to be registered.
- (5) In calculating potential lost revenue in respect of a failure to comply with a relevant requirement on the part of P no account is to be taken of the fact that a potential loss of revenue from P is or may be balanced by a potential over-payment by another person.

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### **Commencement Information**

**I2** S. 210 in force at 16.2.2015 by S.S.I. 2015/18, art. 2, sch. 1

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Penalties for failure to register for tax etc. 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. 209 cross-heading words substituted by [2017 asp 2 Sch. 2 para. 17](#)

**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\(3\)](#)