



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 3

PENALTIES RELATING TO INACCURACIES

Penalties for inaccuracies in taxpayer documents

182 Penalty for inaccuracy in taxpayer document

- (1) A penalty is payable by a person (“P”) where—
 - (a) P gives Revenue Scotland a document of a kind mentioned in the table below, and
 - (b) conditions A and B below are met.
- (2) Condition A is that the document contains an inaccuracy which amounts to, or leads to—
 - (a) an understatement of a liability to tax,
 - (b) a false or inflated statement of a loss, exemption or relief, or
 - (c) a false or inflated claim for relief or to repayment of tax.
- (3) Condition B is that the inaccuracy was—
 - (a) deliberate on P’s part (“a deliberate inaccuracy”), or
 - (b) careless on P’s part (“a careless inaccuracy”).
- (4) An inaccuracy is careless if it is due to a failure by P to take reasonable care.
- (5) An inaccuracy in a document given by P to Revenue Scotland, which was neither deliberate nor careless on P’s part when the document was given, is to be treated as careless if P—

Status: This is the original version (as it was originally enacted).

- (a) discovered the inaccuracy at some later time, and
 - (b) did not take reasonable steps to inform Revenue Scotland.
- (6) Where a document contains more than one inaccuracy, a penalty is payable for each inaccuracy.

	<i>Tax</i>	<i>Document</i>
1.	Land and buildings transaction tax	<ul style="list-style-type: none"> (a) Return under section 29, 31, 33 or 34 of the LBTT(S) Act 2013. (b) Return under paragraph 10, 11, 20, 22 or 30 of Schedule 19 to the LBTT(S) Act 2013. (c) Application under section 41 of the LBTT(S) Act 2013. (d) Amended return under section 83 of this Act. (e) Claim under section 106, 107 or 108 of this Act.
2.	Scottish landfill tax	<ul style="list-style-type: none"> (a) Return under regulations made under section 25 of the LT(S) Act 2014. (b) Amended return under section 83 of this Act. (c) Claim under section 106, 107 or 108 of this Act.

- (7) Section 183 applies in the case of a document falling within item 1 or 2 of the table.