

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 8 – Penalties

Chapter 2 — Penalties for Failure to Make Returns Or Pay Tax

Penalty for failure to make returns

Section 159 – Penalty for failure to make returns

202. This section provides that a person is liable to a penalty where they fail to make a tax return (defined in the provisions listed in the table) on or before the filing date (as defined in section 82). Where a person's failure either falls: a) within more than one provision listed in the table; or b) within more than one provision in sections 160 to 167, the person is liable to a penalty for each of those returns and failures. Sections 160 to 163 apply in relation to a return listed in the table which is connected to LBTT. Sections 164 to 167 apply in relation to a return listed in the table which is connected to SLfT.