

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

Amounts of penalties: Scottish landfill tax

Sections 164 to 167 – Scottish landfill tax: first penalty for failure to make return; multiple failures to make return; 6 month penalty for failure to make return; 12 month penalty for failure to make return

204. **Section 164** provides that the penalty amount for a person who fails to make a SLfT tax return on time (under section 159) is a fixed £100. Section 165 provides for additional (and higher) penalty amounts if the person fails to make other SLfT returns on time within a specified penalty period. A penalty period is one which is begun under section 165(1) and, unless extended under section 165(2)(c), ends 12 months after the filing date for the return.
205. **Sections 166** and **167** provide that a person is liable to further tax-geared penalties if the person's failure to make a return continues six and 12 months respectively after the penalty date, as defined in section 159(4).