



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: LBTT

160 Land and buildings transaction 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 1 of the table in section 159.
- (2) P is liable to a penalty under this section of £100.

161 Land and buildings transaction tax: 3 month penalty for failure to make return

- (1) P is liable to a penalty under this section if (and only if)—
 - (a) P's failure continues after the end of the period of 3 months beginning with the penalty date,
 - (b) Revenue Scotland decides that such a penalty should be payable, and
 - (c) Revenue Scotland gives notice to P specifying the date from which the penalty is payable.
- (2) The penalty under this section is £10 for each day that the failure continues during the period of 90 days beginning with the date specified in the notice given under subsection (1)(c).
- (3) The date specified in the notice under subsection (1)(c)—
 - (a) may be earlier than the date on which the notice is given, but

Status: This is the original version (as it was originally enacted).

(b) may not be earlier than the end of the period mentioned in subsection (1)(a).

162 Land and buildings transaction 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.

163 Land and buildings transaction 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—
 - (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.