



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

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,

^{F1}(b)

^{F2}(c)

(2) The penalty under this section is £10 for each day that the failure continues during the period of 90 days beginning with the [^{F3}day after the end of the period mentioned in subsection (1)(a)].

^{F4}(3)

Textual Amendments

F1 S. 161(1)(b) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(a)** (with reg. 1(2))

F2 S. 161(1)(c) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(a)** (with reg. 1(2))

F3 Words in s. 161(2) substituted (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(b)** (with reg. 1(2))

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 161 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](#)

F4 S. 161(3) repealed (11.3.2020) by [The Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \(S.S.I. 2020/73\)](#), regs. 1(1), **2(c)** (with reg. 1(2))

Commencement Information

I1 S. 161 in force at 1.4.2015 by [S.S.I. 2015/110](#), **art. 2(1)**

Changes to legislation:

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[View outstanding changes](#)

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\(3\)](#)