



# 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: Scottish landfill tax*

#### **165 Scottish landfill tax: multiple failures to make return**

- (1) This section applies if—
  - (a) a penalty period has begun under section 164 because P has failed to make a return (“return A”), and
  - (b) before the end of the period, P fails to make another return (“return B”) falling within the same item in the table as return A.
- (2) In such a case—
  - (a) section 164(2) and (3) do not apply to the failure to make return B,
  - (b) P is liable to a penalty under this section for that failure, and
  - (c) the penalty period that has begun is extended so that it ends with the day 12 months after the filing date for return B.
- (3) The amount of the penalty under this section is determined by reference to the number of returns that P has failed to make during the penalty period.
- (4) If the failure to make return B is P's first failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £200.
- (5) If the failure to make return B is P's second failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £300.

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**Status:** Point in time view as at 01/04/2015.

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 165 is up to date with all changes known to be in force on or before 09 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)

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- (6) If the failure to make return B is P's third or subsequent failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £400.
- (7) For the purposes of this section, in accordance with subsection (1)(b), the references in subsections (3) to (6) to a return are references to a return falling within the same item in the table as returns A and B.
- (8) A penalty period may be extended more than once under subsection (2)(c).

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**Commencement Information**

**II** S. 165 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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