



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 pay tax: Scottish landfill tax

170 Scottish landfill tax: first penalty for failure to pay tax

- (1) This section applies in the case of a payment of tax falling within item 2 of the table in section 168.
- (2) P is liable to a penalty of 1% of the unpaid tax.
- (3) In addition, a penalty period begins to run on the penalty date for the payment of tax.
- (4) The penalty period ends with the day 12 months after the date specified in or for the purposes of column 4 of the table in section 168 for the payment, unless it is extended under section 171(2)(c).