



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

171 Scottish landfill tax: penalties for multiple failures to pay tax

- (1) This section applies if—
 - (a) a penalty period has begun under section 170 because P has failed to make a payment (“payment A”), and
 - (b) before the end of the period, P fails to make another payment (“payment B”) falling within the same item in the table in section 168 as payment A.
- (2) In such a case—
 - (a) section 170(2) and (3) do not apply to the failure to make payment 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 date specified in or for the purposes of column 4 for payment B.
- (3) The amount of the penalty under this section is determined by reference to the number of defaults that P has made during the penalty period.
- (4) If the default is P's first default during the penalty period, P is liable, at the time of the default, to a penalty of 2% of the amount of the default.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 171 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

- (5) If the default is P's second default during the penalty period, P is liable, at the time of the default, to a penalty of 3% of the amount of the default.
- (6) If the default is P's third or subsequent default during the penalty period, P is liable, at the time of the default, to a penalty of 4% of the amount of the default.
- (7) For the purposes of this section—
 - (a) P makes a default when P fails to pay an amount of tax in full on or before the date on which it becomes due and payable,
 - (b) in accordance with subsection (1)(b), the references in subsections (3) to (6) to a default are references to a default in relation to the tax to which payments A and B relate,
 - (c) a default counts for the purposes of those subsections if (but only if) the period to which the payment relates is less than 6 months,
 - (d) the amount of a default is the amount which P fails to pay.
- (8) A penalty period may be extended more than once under subsection (2)(c).

Commencement Information

II S. 171 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 171(1)(b) words substituted by [2017 asp 2 Sch. 2 para. 13\(3\)](#)

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\(3\)](#)