



# 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.

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*Status: This is the original version (as it was originally enacted).*

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- (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).