



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 5

OTHER ADMINISTRATIVE PENALTIES

Penalties for failure to register for tax etc.

209 Penalty for failure to register for tax etc.

- (1) A penalty is payable by a person (“P”) where—
 - (a) P fails to comply with a requirement imposed by or under section 22 or 23 of the LT(S) Act 2014 (“a relevant requirement”), and
 - (b) the failure was—
 - (i) deliberate on P's part (“a deliberate failure”), or
 - (ii) careless on P's part (“a careless failure”).
- (2) A failure is careless if it is due to a failure by P to take reasonable care.
- (3) A failure by P to comply with a relevant requirement, which was neither deliberate nor careless on P's part at an earlier time, is to be treated as careless if P—
 - (a) discovered the failure at some later time, and
 - (b) did not take reasonable steps to inform Revenue Scotland.
- (4) Section 210 sets out the penalty under this section.

Commencement Information

II S. 209 in force at 16.2.2015 by S.S.I. 2015/18, art. 2, sch. 1

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 209 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 209 title words substituted by [2017 asp 2 Sch. 2 para. 18\(2\)](#)
- s. 209(1)(a) substituted by [2017 asp 2 Sch. 2 para. 18\(3\)](#)

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\(3\)](#)