



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 8

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Penalties for failure to pay tax

168 Penalty for failure to pay tax

- (1) A penalty is payable by a person (“P”) where P fails to pay an amount of tax mentioned in column 3 of the following table on or before the date mentioned in column 4 of the table.

	<i>Tax to which payment relates</i>	<i>Amount of tax payable</i>	<i>Date after which penalty incurred</i>
1.	Land and buildings transaction tax	(a) Amount payable under section 40 of the LBTT(S) Act 2013. (b) Additional amount payable as a result of an adjustment under section 66 of this Act. (c) Additional amount payable as a result of	(a), (d) and (f) The date falling 30 days after the date by which the amount must be paid. (b), (c), (e) and (g) The date by which the amount must be paid.

Status: This is the original version (as it was originally enacted).

<i>Tax to which payment relates</i>	<i>Amount of tax payable</i>	<i>Date after which penalty incurred</i>
	<p>an amendment under section 83 of this Act.</p> <p>(d) Additional amount payable as a result of an amendment under section 87 of this Act.</p> <p>(e) Additional amount payable as a result of an amendment under section 93 of this Act.</p> <p>(f) Amount assessed under section 95 of this Act in the absence of a return.</p> <p>(g) Amount payable as a result of an assessment under section 98 of this Act.</p>	
2. Scottish landfill tax	<p>(a) Amount payable under regulations made under section 25 of the LT(S) Act 2014.</p> <p>(b) Additional amount payable as a result of an adjustment under section 66 of this Act.</p> <p>(c) Additional amount payable as a result of an amendment under section 83 of this Act.</p> <p>(d) Additional amount payable as a result of an amendment under section 87 of this Act.</p>	<p>(a), (b), (c), (e) and (g) The date by which the amount must be paid.</p> <p>(d) and (f) The date falling 30 days after the date by which the amount must be paid.</p>

Status: This is the original version (as it was originally enacted).

<i>Tax to which payment relates</i>	<i>Amount of tax payable</i>	<i>Date after which penalty incurred</i>
	(e) Additional amount payable as a result of an amendment under section 93 of this Act.	
	(f) Amount assessed under section 95 of this Act in the absence of a return.	
	(g) Amount payable as a result of an assessment under section 98 of this Act.	

(2) If P’s failure falls within more than one provision of this section or of sections 169 to 173, P is liable to a penalty under each of those provisions.

(3) In sections 169 to 173 “penalty date”, in relation to an amount of tax, means the day after the date mentioned in or for the purposes of column 4 of the table in relation to that amount.

(4) Section 169 applies in the case of a payment falling within item 1 of the table.

(5) Sections 170 to 173 apply in the case of a payment falling within item 2 of the table.