
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 73

TAXES

**The Revenue Scotland and Tax Powers
Act 2014 Amendment Regulations 2020**

Made - - - - 10th March 2020

Coming into force in accordance with regulation 1(1)

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 181(1) and 254(5)(b) of the Revenue Scotland and Tax Powers Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 254(3) of that Act a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and application

1.—(1) These Regulations may be cited as the Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 and come into force on the day after they are made.

(2) The amendments made by regulation 2 apply in relation to a failure to make a tax return falling within item 1 of the table in section 159 of the Revenue Scotland and Tax Powers Act 2014 where the filing date (as defined in section 82 of that Act) occurs on or after the day these Regulations come into force.

Amendment of section 161 of the Revenue Scotland and Tax Powers Act 2014

2. In section 161 of the Revenue Scotland and Tax Powers Act 2014 (Land and buildings transaction tax: 3 month penalty for failure to make return)—

- (a) in subsection (1), paragraphs (b) and (c) are repealed,
- (b) in subsection (2), for “date specified in the notice given under subsection (1)(c)” substitute “day after the end of the period mentioned in subsection (1)(a)”, and
- (c) subsection (3) is repealed.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

St Andrew's House,
Edinburgh
10th March 2020

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend section 161 of the Revenue Scotland and Tax Powers Act 2014. As amended, section 161 provides that the taxpayer is liable to a penalty under the section if (and only if) the taxpayer's failure to make a return continues after the end of the period of 3 months beginning with the penalty date. The penalty under the section is £10 for each day that the failure continues during the 90 days beginning with the day after the end of the period referred to above. This amendment brings section 161 into line with sections 162 and 163, so that there is no need for a notification to be made under section 161 before an assessment can be made under section 179 of the Revenue Scotland and Tax Powers Act 2014. Regulation 1(2) provides that the instrument only applies where the filing date in section 161 occurs on or after the coming into force date of the instrument.