
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015

PART 2

Interest on unpaid tax

Interpretation of Part 2

3. In this Part—

“disqualifying event” means—

- (a) in relation to the withdrawal of relief under Schedule 4 (relief for certain acquisitions of residential property) to the LBTT(S) Act 2013, an event listed in section 33(4)(a) of that Act;
- (b) in relation to the withdrawal of relief under Schedule 5(1) (relief for transfer of multiple dwellings) to the LBTT(S) Act 2013, an event listed in section 33(4)(b) of that Act;
- (c) in relation to the withdrawal of relief under Schedule 8 (relief for alternative finance investment bonds) to the LBTT(S) Act 2013, an event listed in section 33(4)(c) of that Act;
- (d) in relation to the withdrawal of group relief, the buyer ceasing to be a member of the same group as the seller in terms of paragraph 14 of Schedule 10 to the LBTT(S) Act 2013;
- (e) in relation to the withdrawal of relief under Schedule 10A(2) (sub-sale development relief) to the LBTT(S) Act 2013, an event listed in section 33(4)(da) of that Act;
- (f) in relation to the withdrawal of reconstruction or acquisition relief, the change of control of the acquiring company in terms of paragraph 13 of Schedule 11 to the LBTT(S) Act 2013; or
- (g) in relation to the withdrawal of charities relief, a disqualifying event as defined in paragraphs 5 and 6 of Schedule 13 to the LBTT(S) Act 2013; and

“filing date” means the filing date as defined in section 82 of the Act.

Relevant date

4.—(1) The “relevant date” for the purposes of section 217(1) of the Act in respect of the tax or taxes listed in Column 1 of the table below is the date specified in Column 2 corresponding with the taxes listed in Column 1.

	<i>Tax to which unpaid tax relates</i>	<i>'Relevant date'</i>
1	All devolved taxes	<p>(a) in relation to an amount, or additional amount, payable following an adjustment made under section 66(1) (counteracting tax advantages) of the Act, the filing date for the return or, if there is no return, the filing date for the return that would have been required to have been made, had the tax avoidance arrangement not been entered into or carried out;</p> <p>(b) in relation to an amount, or additional amount, payable following a taxpayer amendment of a return under section 83 of the Act, the filing date for that return;</p> <p>(c) in relation to an amount, or additional amount, payable following a Revenue Scotland correction of a return under section 84 of the Act, the filing date for that return;</p> <p>(d) in relation to an amount, or additional amount, payable following a Revenue Scotland amendment of a return under section 87 of the Act, the filing date for that return;</p> <p>(e) in relation to an amount, or additional amount, payable following a Revenue Scotland amendment made in a closure notice under section 93 of the Act, the filing date for that return;</p> <p>(f) in relation to an amount, or additional amount, payable following a Revenue Scotland determination of no return made under section 95 of the Act, the relevant filing date for the return as defined in section 95(2) of that Act;</p> <p>(g) in relation to an amount, or additional amount, payable following a Revenue Scotland assessment under section 98 of the Act, the filing date for the return made by the taxpayer where there is a return; otherwise the date when a return should have been made.</p>
2	Land and buildings transaction tax	<p>(a) in the case of an amount payable because relief is withdrawn under—</p> <p>(i) Part 5 of Schedule 4 (relief for certain acquisitions of residential property) to the LBTT(S) Act 2013;</p> <p>(ii) Part 5 of Schedule 5 (relief for transfer of multiple dwellings) to the LBTT(S) Act 2013;</p> <p>(iii) Part 4 of Schedule 8 (relief for alternative property investment bonds) to the LBTT(S) Act 2013;</p> <p>(iv) Part 3 of Schedule 10 (group relief) to the LBTT(S) Act 2013;</p> <p>(v) Part 3 of Schedule 10A (sub-sale development relief) to the LBTT(S) Act 2013,</p> <p>(vi) Part 4 of Schedule 11 (reconstruction or acquisition relief) to the LBTT(S) Act 2013; or</p> <p>(vii) Schedule 13 (charities relief) to the LBTT(S) Act 2013, 30 days after the date of the disqualifying event.</p> <p>(b) in the case of a deferred payment under section 41 of the LBTT(S) Act 2013, the date when the deferred payment is due;</p> <p>(c) in a case within sections 18 or 19 (contingent, uncertain or unascertained consideration) of the LBTT(S) Act 2013 where an amount, or additional amount, is payable to Revenue Scotland, the filing date in terms of section 31(3) of that Act;</p> <p>(d) in the cases where payment is not deferred under section 41 of that Act, the filing date;</p>

	<i>Tax to which unpaid tax relates</i>	<i>'Relevant date'</i>
		(e) for any other return under the LBTT(S) Act 2013, the filing date.
3	Scottish landfill tax	In relation to a return made under regulations made under section 25 (accounting for tax and time for payment) of the LT(S) Act 2014, the filing date.

(2) Where a person chargeable to an amount of tax dies before the amount becomes due and payable, and the executor is unable to pay the amount before obtaining confirmation, the relevant date is the later of the date which would be the relevant date apart from this paragraph and the day after the end of the period of 30 days beginning with the grant of confirmation.