



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 make returns: Scottish landfill tax

165 Scottish landfill tax: multiple failures to make return

- (1) This section applies if—
 - (a) a penalty period has begun under section 164 because P has failed to make a return (“return A”), and
 - (b) before the end of the period, P fails to make another return (“return B”) falling within the same item in the table as return A.
- (2) In such a case—
 - (a) section 164(2) and (3) do not apply to the failure to make return 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 filing date for return B.
- (3) The amount of the penalty under this section is determined by reference to the number of returns that P has failed to make during the penalty period.
- (4) If the failure to make return B is P's first failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £200.
- (5) If the failure to make return B is P's second failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £300.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 165 is up to date with all changes known to be in force on or before 30 July 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. (See end of Document for details) View outstanding changes

- (6) If the failure to make return B is P's third or subsequent failure to make a return during the penalty period, P is liable, at the time of the failure, to a penalty of £400.
- (7) For the purposes of this section, in accordance with subsection (1)(b), the references in subsections (3) to (6) to a return are references to a return falling within the same item in the table as returns A and B.
- (8) A penalty period may be extended more than once under subsection (2)(c).

Commencement Information

II S. 165 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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Changes and effects yet to be applied to :

- s. 165 title words inserted by [2017 asp 2 Sch. 2 para. 6](#)

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\(3\)](#)