



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.

210 **Amount of penalty for failure to register for tax etc.**

- (1) This section sets out the penalty payable under section 209.
- (2) For a deliberate failure, the penalty is 100% of the potential lost revenue.
- (3) For a careless failure, the penalty is 30% of the potential lost revenue.
- (4) In the case of a relevant requirement relating to Scottish landfill tax, the potential lost revenue is the amount of the tax (if any) for which P is liable for the period—
 - (a) beginning on the date with effect from which P is required in accordance with that requirement to be registered, and
 - (b) ending on the date on which Revenue Scotland received notification of, or otherwise became fully aware of, P's liability to be registered.
- (5) In calculating potential lost revenue in respect of a failure to comply with a relevant requirement on the part of P no account is to be taken of the fact that a potential loss of revenue from P is or may be balanced by a potential over-payment by another person.