

# Revenue Scotland and Tax Powers Bill

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## 1st Marshalled List of Amendments for Stage 2

The Bill will be considered in the following order—

Sections 1 and 2	Schedule 1
Sections 3 to 24	Schedule 2
Sections 25 to 105	Schedule 3
Sections 106 to 217	Schedule 5
Sections 218 to 220	Schedule 4
Sections 221 to 225	Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Schedule 1

**John Swinney**

- 1 In schedule 1, page 92, line 19, at end insert—  
<( ) a member of the National Assembly for Wales,  
( ) a member of the Northern Ireland Assembly,>

### Section 3

**John Swinney**

- 2 In section 3, page 2, line 16, after first <to> insert < taxpayers, their agents and>

**John Swinney**

- 3 In section 3, page 2, line 18, after <taxes> insert <(including by mediation)>

### Section 8

**John Swinney**

- 4 In section 8, page 3, line 35, leave out <(1)> and insert <(3)>

### Section 10

**John Swinney**

- 5 In section 10, page 4, line 11, leave out <will aspire> and insert <is expected to adhere>

**John Swinney**

- 6 In section 10, page 4, line 12, leave out <people> and insert <taxpayers, their agents and other persons>

**John Swinney**

- 7 In section 10, page 4, line 13, leave out <people> and insert <taxpayers, their agents and other persons>

**John Swinney**

- 8 In section 10, page 4, line 14, leave out <aspire> and insert <adhere>

**John Swinney**

- 9 In section 10, page 4, line 18, at end insert—  
<( ) Before publishing or revising the Charter, Revenue Scotland must consult such persons as it considers appropriate.>

**Section 13**

**John Swinney**

- 10 In section 13, page 5, line 23, leave out <Revenue Scotland> and insert <A relevant person>

**John Swinney**

- 11 In section 13, page 5, line 23, leave out <it> and insert <the person>

**John Swinney**

- 12 In section 13, page 5, line 25, leave out subsection (2)

**John Swinney**

- 13 In section 13, page 5, line 31, leave out <“Revenue Scotland” includes> and insert <“relevant person” means>

**John Swinney**

- 14 In section 13, page 6, line 1, after <functions> insert <,  
( ) a member of staff of a person mentioned in paragraph (e)>

**John Swinney**

- 15 In section 13, page 6, line 6, after <enactment> insert <,  
( ) in the case of a member of staff of a person mentioned in subsection (3)(e)—  
(i) a function which Revenue Scotland has delegated to the person and which the member of staff is exercising, and  
(ii) a function of the person under any other enactment which the member of staff is exercising>

**Section 14**

**John Swinney**

- 16 In section 14, page 6, line 10, leave out first <Revenue Scotland> and insert <a relevant person>

**John Swinney**

- 17 In section 14, page 6, line 14, after <Scotland> insert <or of a person to whom Revenue Scotland has delegated any of its functions>

**John Swinney**

- 18 In section 14, page 6, line 15, after <Scotland> insert <or of such a person>

**John Swinney**

- 19 In section 14, page 6, line 15, leave out <others> and insert <other persons>

**Section 15**

**John Swinney**

- 20 In section 15, page 6, line 22, leave out <Revenue Scotland> and insert <relevant>

**John Swinney**

- 21 In section 15, page 6, line 24, leave out <“Revenue Scotland> and insert <“relevant>

**John Swinney**

- 22 In section 15, page 6, line 33, at end insert—

<( ) it is made for the purposes of obtaining services in connection with a function of Revenue Scotland,>

**John Swinney**

- 23 In section 15, page 7, leave out lines 1 and 2

**John Swinney**

- 24 In section 15, page 7, line 4, leave out <mentioned in paragraph (f)> and insert <to whom Revenue Scotland has delegated any of its functions>

**Section 16**

**John Swinney**

- 25 In section 16, page 7, line 6, leave out <Revenue Scotland> and insert <relevant>

**After section 16**

**John Swinney**

- 26 After section 16, insert—

*<Other limits on use and disclosure of information*

**Disclosure of information prohibited or restricted by statute or agreement**

Sections 13(1) and 15(3) are subject to any provision which prohibits or restricts the use of information and which is contained in—

- (a) this Act,
- (b) any other enactment,

- (c) an international or other agreement to which the United Kingdom, Her Majesty's Government or the Scottish Ministers is or are party.>

**John Swinney**

27 After section 16, insert—

**<Protected taxpayer information: use by the Keeper**

- (1) This section applies to information that—
- (a) is held by the Keeper in connection with a function which Revenue Scotland has delegated to the Keeper, and
  - (b) is protected taxpayer information.
- (2) The Keeper may not use that information in connection with the Keeper's functions under section 108 of the Land Registration etc. (Scotland) Act 2012 (asp 5).>

**Section 23**

**John Swinney**

28 In section 23, page 9, line 5, at end insert—

- <( ) Before appointing such a person, the Scottish Ministers must consult the Lord President.>

**Section 24**

**John Swinney**

29 In section 24, page 9, line 31, leave out <office> and insert <their positions>

**Schedule 2**

**John Swinney**

30 In schedule 2, page 95, line 7, at end insert—

- <( ) Before appointing a person as an ordinary member, the Scottish Ministers must consult the Lord President.>

**John Swinney**

31 In schedule 2, page 95, line 12, at end insert—

- <( ) Before appointing a person as a legal member, the Scottish Ministers must consult the Lord President.>

**John Swinney**

32 In schedule 2, page 95, line 19, leave out from <, or> to end of line 20

**John Swinney**

33 In schedule 2, page 95, line 24, at end insert—

- <( ) Before appointing a person as a legal member, the Scottish Ministers must consult the Lord President.>

**John Swinney**

- 34 In schedule 2, page 95, line 31, leave out from <, or> to end of line 32

**John Swinney**

- 35 In schedule 2, page 96, line 5, at end insert—  
<( ) a member of the National Assembly for Wales,  
( ) a member of the Northern Ireland Assembly,>

**John Swinney**

- 36 In schedule 2, page 96, line 12, after <sub-paragraph> insert <(2A),>

**John Swinney**

- 37 In schedule 2, page 96, line 14, after <sub-paragraph> insert <(3A),>

**John Swinney**

- 38 In schedule 2, page 96, line 14, at end insert—  
<(2A) The matter mentioned in this sub-paragraph (referred to in sub-paragraph (1)) is—  
(a) current practice as a solicitor or barrister in England and Wales or Northern Ireland, and  
(b) engagement in practice as such for a period of not less than 5 years.>

**John Swinney**

- 39 In schedule 2, page 96, line 15, leave out <referred to in sub-paragraph (1)> and insert <mentioned in this sub-paragraph (also referred to in sub-paragraph (1))>

**John Swinney**

- 40 In schedule 2, page 96, line 19, at end insert—  
<(3A) The matter mentioned in this sub-paragraph (referred to in sub-paragraph (2)) is—  
(a) current practice as a solicitor or barrister in England and Wales or Northern Ireland, and  
(b) engagement in practice as such for a period of not less than 10 years.>

**John Swinney**

- 41 In schedule 2, page 96, line 20, leave out <referred to in sub-paragraph (2)> and insert <mentioned in this sub-paragraph (also referred to in sub-paragraph (2))>

**John Swinney**

- 42 In schedule 2, page 97, line 1, leave out <other matters referred to in sub-paragraphs (1) and (2)> and insert <matters mentioned in this sub-paragraph (also referred to in sub-paragraphs (1) and (2))>

**John Swinney**

- 43 In schedule 2, page 97, line 2, after <through> insert <current or previous>

**John Swinney**

44 In schedule 2, page 97, line 8, leave out <8(3)(a)> and insert <8(2A) or (3)(a)>

**John Swinney**

45 In schedule 2, page 97, line 10, leave out <8(4)(a)> and insert <8(3A) or (4)(a)>

**John Swinney**

46 In schedule 2, page 98, line 25, at end insert—

*<Appointment to position of President*

- (1) Sub-paragraph (2) applies where a legal member of the First-tier Tribunal or of the Upper Tribunal becomes by appointment President of the Tax Tribunals.
- (2) The appointment mentioned in sub-paragraph (1) supersedes the earlier appointment as a legal member.>

**John Swinney**

47 In schedule 2, page 99, leave out lines 1 and 2 and insert—

<( ) Under sub-paragraph (1), such arrangements may (in particular)—

- (a) include provision relating to payment of compensation for loss of office,
- (b) make different provision for different types of member or other different purposes.>

**John Swinney**

48 In schedule 2, page 99, line 9, leave out from <in> to <the> in line 11 and insert <elsewhere in this Act or under it, the Scottish Ministers may determine the terms and conditions on which the members of the Tax Tribunals hold their positions.

- (2) Under sub-paragraph (1), a>

**John Swinney**

49 In schedule 2, page 99, line 14, leave out <categories> and insert <types>

**John Swinney**

50 In schedule 2, page 102, line 19, leave out <person> and insert <member>

**John Swinney**

51 In schedule 2, page 102, line 21, leave out <person> and insert <member>

**Section 27**

**John Swinney**

52 In section 27, page 10, line 30, leave out <presided over by> and insert <one of whom must be>

**Section 28**

**John Swinney**

53 In section 28, page 11, line 3, leave out <a single member> and insert <one or more members>

**John Swinney**

- 54 In section 28, page 11, line 5, after <member> and insert <or members>

**Section 29**

**John Swinney**

- 55 Leave out section 29

**After section 30**

**John Swinney**

- 56 After section 30, insert—

*<Decisions by two or more members*

**Voting for decisions**

The Scottish Ministers may by regulations make provision for the purposes of sections 27(1) and 28(1) in so far as a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal, including—

- (a) for a decision to be made unanimously or by majority,
- (b) where a decision is to be made by majority, for the chairing member to have a casting vote in the event of a tie.>

**John Swinney**

- 57 After section 30, insert—

**<Chairing members**

- (1) Tribunal rules may make provision for determining the question as to who is to be the chairing member where a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal.
- (2) Rules making provision as described in subsection (1) may (in particular)—
  - (a) allow the President of the Tax Tribunals to determine the question,
  - (b) specify criteria as against which the question is to be determined (including by reference to type of member or particular expertise).>

**Section 31**

**John Swinney**

- 58 In section 31, page 12, line 6, leave out <and 145(5)> and insert <, 145(5) and 208(4A)>

**Section 33**

**John Swinney**

- 59 In section 33, page 12, line 36, leave out from <, and> to end of line 3 on page 13

**John Swinney**

- 60 In section 33, page 13, line 4, leave out <and 145(5)> and insert <, 145(5) and 208(4A)>

## Section 35

### John Swinney

61 In section 35, page 13, line 21, at end insert—

<(A1) Section 33(4) is subject to subsections (1A) and (1B) as regards a second appeal.>

### John Swinney

62 In section 35, page 13, line 22, at end insert—

<(1A) For the purposes of subsection (A1), the Upper Tribunal or (as the case may be) the Court of Session may not give its permission to the making of a second appeal unless also satisfied that subsection (1B) applies.

(1B) This subsection applies where, in relation to the matter in question—

(a) a second appeal would raise an important point of principle or practice, or

(b) there is some other compelling reason for allowing a second appeal to proceed.>

## Section 41

### John Swinney

63 Leave out section 41 and insert—

#### <Venue for hearings

(1) Each of the First-tier Tribunal and the Upper Tribunal may be convened at any time and place to hear or decide a case or for any other purpose relating to its functions.

(2) Subsection (1) is subject to any provision made by tribunal rules as to the question of when and where the Tax Tribunals are to be convened (and such rules may allow the President of the Tax Tribunals to determine the question).>

## Section 44

### John Swinney

64 In section 44, page 16, line 11, leave out <may> and insert <is to>

### John Swinney

65 In section 44, page 16, line 14, leave out <such> and insert <awardable>

### John Swinney

66 In section 44, page 16, leave out lines 19 to 21

### John Swinney

67 In section 44, page 16, line 24, at end insert—

<(3A) Tribunal rules may make provision—

(a) for disallowing any wasted expenses,

(b) for requiring a person who has given rise to any wasted expenses to meet them.>



**John Swinney**

68 In section 44, page 16, line 25, after <(3)> insert <or (3A)>

**John Swinney**

69 In section 44, page 16, line 26, leave out <that subsection> and insert <this section>

**After section 45**

**John Swinney**

70 After section 45, insert—

**<Offences in relation to proceedings**

- (1) The Scottish Ministers may by regulations make provision, in relation to proceedings before the First-tier Tribunal or the Upper Tribunal—
  - (a) for offences and penalties—
    - (i) for making a false statement in an application in a case,
    - (ii) for failure by a person to attend, or give evidence in, such proceedings when required to do so in accordance with tribunal rules,
    - (iii) for alteration, concealment or destruction by a person of, or failure by a person to produce, something that is required to be produced in such proceedings in accordance with tribunal rules,
  - (b) about the circumstances in which a person need not give evidence or produce something (for example, where a person could not be compelled to give evidence or produce something in proceedings in a case before the sheriff or in the Court of Session).
- (2) The maximum penalties that may be provided for in regulations under subsection (1) are—
  - (a) for an offence triable summarily only, imprisonment for a term not exceeding 12 months or a fine not exceeding level 5 on the standard scale (or both),
  - (b) for an offence triable either summarily or on indictment—
    - (i) on summary conviction, imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both),
    - (ii) on conviction on indictment, imprisonment for a term not exceeding 2 years or a fine (or both).
- (3) Before making regulations under subsection (1), the Scottish Ministers must obtain the Lord President's approval.>

**Section 46**

**John Swinney**

309 In section 46, page 17, line 5, after <rules> insert <—  
(a)>

**John Swinney**

- 71 In section 46, page 17, line 8, after <Tribunal> insert <, and  
( ) containing provision of other sorts appropriate with respect to the Tax Tribunals  
(including in relation to the exercise by them of their functions)>

**John Swinney**

- 72 In section 46, page 17, line 11, leave out <Court of Session by Act of Sederunt> and insert  
<Scottish Ministers by regulations>

**John Swinney**

- 73 In section 46, page 17, line 12, leave out subsection (4)

**Section 49**

**John Swinney**

- 74 In section 49, page 18, line 11, at end insert—  
<( ) enable two or more applications to be conjoined in certain circumstances,>

**Section 50**

**John Swinney**

- 75 In section 50, page 18, line 31, at end insert—  
<( ) enable two or more sets of proceedings to be taken concurrently at a hearing in  
certain circumstances,>

**John Swinney**

- 76 In section 50, page 18, line 33, leave out <, mediation, arbitration or adjudication> and insert <or  
mediation>

**Section 51**

**John Swinney**

- 77 In section 51, page 19, line 14, leave out from <(in> to end of line 15 and insert <, including as  
to—  
( ) the manner in which such decisions are to be made,  
( ) the incorporation in such decisions of findings in fact,  
( ) the recording, issuing, and publication of such decisions.>

**Section 52**

**John Swinney**

- 78 In section 52, page 19, line 19, leave out <in> and insert <at>

## Section 54

### John Swinney

79 In section 54, page 20, line 16, at end insert—

- <(2) The following persons are to have regard to any guidance issued under subsection (1)—
  - (a) members of the Tax Tribunals,
  - (b) members of staff of the tribunals,
  - (c) personnel supplied under section 53 for use by the tribunals.
- (3) The President of the Tax Tribunals must publish any guidance issued under subsection (1) as the President considers appropriate.
- (4) Subsection (3) does not apply to the extent that the President considers that publication of the guidance would prejudice the effective exercise by the Tax Tribunals of their functions.>

## Section 57

### John Swinney

80 In section 57, page 21, line 16, leave out subsection (3)

## Section 59

### John Swinney

81 In section 59, page 22, line 3, after <lacks> insert <economic or>

### John Swinney

82 In section 59, page 22, line 5, after <lacks> insert <economic or>

### John Swinney

83 In section 59, page 22, line 12, after <nature> insert <,  
( ) whether the arrangement results in a tax advantage that is not reflected in the business risks undertaken by the taxpayer>

## Section 61

### John Swinney

84 In section 61, page 23, line 1, after <include> insert <(but are not restricted to)>

### John Swinney

85 In section 61, page 23, line 5, leave out <way> to end of line 7 and insert <—  
( ) the amendment of a return (see sections 74, 78 and 84),  
( ) the correction of a return (see section 75),  
( ) the making of a Revenue Scotland determination (see section 86),  
( ) the making of a tax return (see section 88),  
( ) the making of a Revenue Scotland assessment (see section 91),

- ( ) the entering into of a contract settlement (see section 109), or
- ( ) such other method as Revenue Scotland considers appropriate.>

**John Swinney**

86 In section 61, page 23, line 9, at end insert—

- <( ) The power to make adjustments by virtue of this section is subject to any time limit imposed by or under Part 6, any other provision of this Act or any other enactment.>

**Section 63**

**John Swinney**

87 In section 63, page 23, line 27, leave out <an authorised> and insert <a designated>

**John Swinney**

88 In section 63, page 24, line 2, leave out <in response to the notice to the authorised officer> and insert <to the designated officer in response to the notice>

**John Swinney**

89 In section 63, page 24, line 4, leave out <authorised> and insert <designated>

**John Swinney**

90 In section 63, page 24, line 6, leave out <authorised> and insert <designated>

**Section 64**

**John Swinney**

91 In section 64, page 24, line 8, leave out <authorised> and insert <designated>

**John Swinney**

92 In section 64, page 24, line 15, after <it> insert <and the period within which those steps must be taken>

**After section 64**

**John Swinney**

93 After section 64, insert—

**<Counteraction of tax advantages: payment of tax charged etc.**

- (1) This section applies where—
  - (a) a designated officer gives a taxpayer a notice under section 64, and
  - (b) the notice sets out the adjustments required to give effect to the counteraction of a tax advantage.
- (2) The taxpayer must pay any amount, or additional amount, of tax chargeable or penalty or interest imposed as a result of the adjustments before the end of the period of 30 days beginning with the date on which the notice is issued.

- (3) Subsection (2) applies in place of any other provision of this Act or any other enactment which specifies a time limit for the payment of tax, penalty or interest.>

**Section 65**

**John Swinney**

- 94 In section 65, page 24, line 17, leave out <An authorised> and insert <A designated>

**John Swinney**

- 95 In section 65, page 24, line 19, leave out <an authorised> and insert <a designated>

**Section 67**

**John Swinney**

- 96 In section 67, page 25, line 1, leave out <devolved taxes> and insert <tax records>

**Section 68**

**John Swinney**

- 97 Leave out section 68

**Section 69**

**John Swinney**

- 98 In section 69, page 25, line 30, after <records> insert <mentioned in subsection (1)>

**John Swinney**

- 99 In section 69, page 25, line 34, at end insert—

<(2A) A person who is liable to be registered for tax (a “registrable person”) must—

(a) keep any records that may be needed to enable the registrable person to comply with a requirement to notify Revenue Scotland of the person’s intention—

(i) to carry out taxable activities, or

(ii) to cease to carry out taxable activities,

(b) make records relating to material at a landfill site or part of a landfill site, and

(c) preserve those records in accordance with this section.

(2B) The records mentioned in subsection (2A) must be preserved until the end of the relevant day.>

**John Swinney**

- 100 In section 69, page 25, line 35, after <day> insert <in relation to records mentioned in subsection (1)>

**John Swinney**

- 101 In section 69, page 26, line 3, at end insert—

<(3A) The “relevant day” in relation to records mentioned in subsection (2A) means—

- (a) in the case of records mentioned in subsection (2A)(a), the fifth anniversary of the day on which the notice was given,
- (b) in the case of records mentioned in subsection (2A)(b), the fifth anniversary of the day on which the record was made, or
- (c) in either case, any earlier day that may be specified in writing by Revenue Scotland.>

**John Swinney**

- 102** In section 69, page 26, line 4, after <(3)(b)> insert <or (3A)(c)>

**John Swinney**

- 103** In section 69, page 26, line 5, leave out <this section> and insert <subsection (1)>

### **Section 70**

**John Swinney**

- 104** In section 70, page 26, line 24, leave out <specified in writing by Revenue Scotland> and insert <prescribed by the Scottish Ministers by regulations>

### **Section 71**

**John Swinney**

- 105** In section 71, page 26, line 26, after <person> insert <("P")>

### **After section 71**

**John Swinney**

- 106** After section 71, insert—

#### **<Reasonable excuse for failure to keep and preserve records**

- (1) If P satisfies Revenue Scotland or (on appeal) the tribunal that there is a reasonable excuse for a failure to comply with section 69, liability to a penalty under section 71 does not arise in relation to that failure.
- (2) For the purposes of subsection (1)—
  - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control,
  - (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
  - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.>

**John Swinney**

- 107** After section 71, insert—

#### **<Assessment of penalties under section 71**

- (1) Where a person becomes liable to a penalty under section 71, Revenue Scotland must—

- (a) assess the penalty, and
  - (b) notify the person.
- (2) An assessment of a penalty under section 71 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty.>

**John Swinney**

**108** After section 71, insert—

**<Enforcement of penalties under section 71**

- (1) A penalty under section 71 must be paid—
- (a) before the end of the period of 30 days beginning with the date on which the notification under section (*Assessment of penalties under section 71*) was issued,
  - (b) if a notice of review against the penalty is given, before the end of the period of 30 days beginning with the date on which the review is concluded,
  - (c) if, following review, mediation is entered into, before the end of the period of 30 days beginning with the date either Revenue Scotland or the person who gave the notice of review gave notice of withdrawal from mediation, or
  - (d) if a notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under section 71 is to be treated for enforcement purposes as an assessment to tax.>

**John Swinney**

**109** After section 71, insert—

**<Power to change penalty provisions in sections 71 to (*Enforcement of penalties under section 71*)**

- (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter.
- (2) Provision under subsection (1) includes provision—
- (a) about the circumstances in which a penalty is payable,
  - (b) about the amounts of penalties,
  - (c) about the procedure for issuing penalties,
  - (d) about appealing penalties,
  - (e) about enforcing penalties.
- (3) Regulations under subsection (1) may not create criminal offences.
- (4) Regulations under subsection (1) may modify any enactment (including this Act).
- (5) Regulations under subsection (1) do not apply to a failure which began before the date on which the regulations come into force.>

## Section 72

### John Swinney

- 110 In section 72, page 27, line 2, leave out <71> and insert <(Enforcement of penalties under section 71)>

### John Swinney

- 111 In section 72, page 27, line 5, leave out <2013 Act> and insert <LBTT(S) Act 2013>

## Section 73

### John Swinney

- 112 In section 73, page 27, line 11, leave out subsections (1) and (2)

### John Swinney

- 113 In section 73, page 27, line 15, leave out from <(whether> to end of line 16 and insert <by or under any enactment.>

## Section 74

### John Swinney

- 114 In section 74, page 27, line 28, at end insert—  
<( ) This section is subject to sections 78(2A) and 84(3A).>

## Section 75

### John Swinney

- 115 In section 75, page 28, line 1, leave out <3 years> and insert <12 months>

## Section 78

### John Swinney

- 116 In section 78, page 29, line 13, at end insert—  
<(2A) Where a designated officer gives notice under subsection (1), section 74 does not apply.>

### John Swinney

- 117 In section 78, page 29, line 13, at end insert—  
<( ) The taxpayer must pay any amount, or additional amount, of tax chargeable as a result of an amendment under this section at the same time as the notice of the amendment is given.>

## Section 84

### John Swinney

- 118 In section 84, page 30, line 28, after <enquiry> insert <, or  
( ) no closure notice having been given, 3 years after the relevant date>



**John Swinney**

119 In section 84, page 30, line 33, at end insert—

<(3A) Where a closure notice is given which makes amendments of a return as mentioned in subsection (3)(b), section 74 does not apply.>

**John Swinney**

120 In section 84, page 30, line 34, at end insert—

<( ) The taxpayer must pay any amount, or additional amount, of tax chargeable as a result of an amendment made by a closure notice before the end of the period of 30 days beginning with the day on which the notice is given.>

**John Swinney**

121 In section 84, page 30, line 35, leave out <subsection> and insert <subsections (1) and>

**Section 86**

**John Swinney**

122 In section 86, page 31, line 22, at end insert—

<( ) P must pay the tax chargeable as a result of the determination immediately on receipt of notice of the determination.>

**Section 96**

**John Swinney**

123 In section 96, page 34, line 28, after <issued,> insert

<( ) the date by which—

- (i) the amount or further amount of tax chargeable as a result of the assessment (as mentioned in section 89(2)), or
- (ii) the amount of tax or interest repaid that ought not to have been (as mentioned in section 90(1)),

must be paid,>

**John Swinney**

124 In section 96, page 34, line 30, at end insert—

<( ) The—

- ( ) amount or further amount of tax chargeable as a result of the assessment (as mentioned in section 89(2)), or
- ( ) amount of tax or interest repaid that ought not to have been (as mentioned in section 90(1)),

must be paid before the end of the period of 30 days beginning with the date on which the assessment is issued.>

## Section 99

### John Swinney

125 In section 99, page 36, line 2, leave out <2013 Act> and insert <LBTT(S) Act 2013>

### John Swinney

126 In section 99, page 36, line 7, leave out <2014 Act> and insert <LT(S) Act 2014>

### John Swinney

127 In section 99, page 36, line 33, leave out <2014 Act> and insert <LT(S) Act 2014>

## Schedule 3

### John Swinney

128 In schedule 3, page 106, line 4, after first <person> insert <("P")>

### John Swinney

129 In schedule 3, page 106, line 8, at end insert—

*<Reasonable excuse for failure to keep and preserve records*

5A(1) If P satisfies Revenue Scotland or (on appeal) the tribunal that there is a reasonable excuse for a failure to comply with paragraph 3, liability to a penalty under paragraph 5 does not arise in relation to that failure.

(2) For the purposes of sub-paragraph (1)—

- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control,
- (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
- (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

### *Assessment of penalties under paragraph 5*

5B(1) Where a person becomes liable for a penalty under paragraph 5, Revenue Scotland must—

- (a) assess the penalty, and
- (b) notify the person.

(2) An assessment of a penalty under paragraph 5 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty.

### *Enforcement of penalties under paragraph 5*

5C(1) A penalty under paragraph 5 must be paid—

- (a) before the end of the period of 30 days beginning with the date on which the notification under paragraph 5B was issued,

- (b) if a notice of review against the penalty is given, before the end of the period of 30 days beginning with the date on which the review is concluded,
  - (c) if, following review, mediation is entered into, before the end of the period of 30 days beginning with the date either Revenue Scotland or the person who gave the notice of review gave notice of withdrawal from mediation, or
  - (d) if a notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under paragraph 5 is to be treated for enforcement purposes as an assessment to tax.

*Power to change penalty provisions in paragraphs 5 to 5C*

- 5D(1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under paragraphs 5 to 5C.
- (2) Regulations under sub-paragraph (1) may include provision—
    - (a) about the circumstances in which a penalty is payable,
    - (b) about the amounts of penalties,
    - (c) about the procedure for issuing penalties,
    - (d) about appealing penalties,
    - (e) about enforcing penalties.
  - (3) Regulations under sub-paragraph (1) may not create criminal offences.
  - (4) Regulations under sub-paragraph (1) may modify any enactment (including this Act).
  - (5) Regulations under sub-paragraph (1) do not apply to a failure which began before the date on which the regulations come into force.>

**John Swinney**

- 130** In schedule 3, page 107, line 15, after <conclusions> insert <, or  
( ) no closure notice having been given, 3 years after the date on which the claim was made>

**Section 111**

**John Swinney**

- 131** Leave out section 111

**Section 117**

**John Swinney**

- 132** In section 117, page 44, leave out lines 32 and 33

**Section 118**

**John Swinney**

- 133** In section 118, page 45, leave out lines 16 and 17

## Section 119

### John Swinney

- 134 In section 119, page 45, line 23, leave out <condition in subsection (2) is> and insert <conditions in subsection (2) are>

### John Swinney

- 135 In section 119, page 45, line 23, leave out <investigation>

### John Swinney

- 136 In section 119, page 45, line 27, leave out <That condition is> and insert <Those conditions are—  
(a) >

### John Swinney

- 137 In section 119, page 45, line 30, after <officer> insert <, and  
(b) the tribunal has approved the giving of the notice>

### John Swinney

- 138 In section 119, page 45, line 31, leave out subsection (3)

### John Swinney

- 139 In section 119, page 45, line 34, leave out <subsection (3)> and insert <this section>

### John Swinney

- 140 In section 119, page 45, line 36, leave out <(2)> and insert <(2)(a)>

## Section 120

### John Swinney

- 141 In section 120, page 46, line 36, leave out subsection (6)

## Section 121

### John Swinney

- 142 In section 121, page 47, line 7, leave out <transaction entered into as buyer> and insert <taxable event entered into or undertaken>

### John Swinney

- 143 In section 121, page 47, line 12, leave out <in which the partnership> and insert <by which the partnership is known or under which it>

### John Swinney

- 144 In section 121, page 47, line 30, leave out subsection (6)

## Section 122

### John Swinney

- 145 In section 122, page 47, line 36, leave out <investigation>

### John Swinney

- 146 In section 122, page 47, line 37, after <if> insert <the tribunal approves the giving of the notice.  
( ) The tribunal may not approve the giving of a notice under this section unless satisfied that>

## Section 123

### John Swinney

- 147 In section 123, page 48, line 24, leave out <or 119> and insert <, 119 or 122>

## Section 127

### John Swinney

- 148 In section 127, page 49, line 26, leave out <by, or with the agreement of, a designated investigation officer> and insert <with the approval of the tribunal>

## Section 135

### John Swinney

- 149 In section 135, page 53, line 22, after <notice> insert <in writing>

### John Swinney

- 150 In section 135, page 53, line 23, leave out <(whether in writing or otherwise)>

### John Swinney

- 151 In section 135, page 53, line 24, leave out from <inspection> to end of line 25 and insert <officer has reasonable grounds for believing that giving notice of the inspection would seriously prejudice the assessment or collection of tax.>

### John Swinney

- 152 In section 135, page 53, line 34, after <subsection> insert <(2)(a) or>

### John Swinney

- 153 In section 135, page 53, line 36, after <subsection> insert <(2)(a) or>

## After section 135

### John Swinney

- 154 After section 135, insert—

#### <Carrying out inspections under section 133 or 134: further provision

- (1) A designated officer carrying out an inspection under section 133 or 134 has the following powers.

- (2) On entering the premises, the officer may take any person authorised by the officer and, if the officer has reasonable cause to apprehend any serious obstruction in the execution of the inspection, a constable.
- (3) Subject to subsection (6), on entering the premises, the officer or a person authorised by the officer may take any equipment or materials required for any purpose for which the inspection is being carried out.
- (4) The officer may make such examination or investigation the officer considers to be necessary in the circumstances.
- (5) The officer may direct that the premises or any part of them, or anything in them, be left undisturbed (whether generally or in particular respects) for so long as is reasonably necessary for the purpose of any such examination or investigation.
- (6) An officer or authorised person may exercise the power mentioned in subsection (3) only—
  - (a) at a time agreed to by the occupier of the premises, or
  - (b) if subsection (7) is satisfied, at any reasonable time.
- (7) This subsection is satisfied if—
  - (a) in a case where notice was given under section 135(2)(a), that the notice informed the occupier of the premises that the officer or authorised person intended to exercise the power mentioned in subsection (3), or
  - (b) the officer has reasonable grounds for believing that giving notice of the exercise of that power would seriously prejudice the assessment or collection of tax.
- (8) Section 135(3) to (5) apply to the exercise of the power mentioned in subsection (3) by virtue of subsection (7)(b) as they apply to an inspection carried out by virtue of section 135(2)(b).>

### **Section 138**

**John Swinney**

- 155** In section 138, page 55, line 4, after <136> insert <, or  
 ( ) to approve the exercise, in relation to an inspection under section 133 or 134, of any of the powers mentioned in section (*Carrying out inspections under section 133 or 134: further provision*),>

**John Swinney**

- 156** In section 138, page 55, leave out lines 9 and 10

**John Swinney**

- 157** In section 138, page 55, leave out lines 13 and 14

### **Section 140**

**John Swinney**

- 158** In section 140, page 55, line 36, at end insert—  
 <( ) The power to take samples mentioned in subsection (1) includes power—  
 (a) to carry out experimental borings or other works on the premises, and

- (b) to install, keep or maintain monitoring and other apparatus there.
- ( ) A designated officer entering premises under this section may take any person authorised by the officer and such a person may exercise the power mentioned in subsection (1).>

#### **Section 142**

**John Swinney**

- 159** In section 142, page 56, line 24, leave out <if the document is reasonably required for any purpose,>

#### **Section 144**

**John Swinney**

- 160** In section 144, page 58, line 22, leave out <section 120(6) or 121(6)> and insert <subsection (6A)>

**John Swinney**

- 161** In section 144, page 58, line 30, at end insert—
- <(6A) This subsection applies where notice is given under section 119—
- (a) to a parent undertaking for the purposes of checking the tax position of one or more subsidiary undertakings whose identities are not known to the officer giving the notice, or
  - (b) to one or more partners for the purpose of checking the tax position of one or more of the other partners whose identities are not known to the officer giving the notice.>

#### **After section 144**

**John Swinney**

- 162** After section 144, insert—
- <Power to modify section 144**
- The Scottish Ministers may by order modify section 144(2) to (7) to provide for certain decisions in relation to the giving of information notices or in relation to any requirement in such notices—
- (a) to be appealable for the purposes of section 198(1)(f),
  - (b) to be appealable for the purposes of that paragraph on certain grounds or in certain circumstances only,
  - (c) to not be appealable.>

#### **Section 146**

**John Swinney**

- 163** In section 146, page 59, line 15, after <notice> insert <the giving of which was approved by the tribunal>

**John Swinney**

164 In section 146, page 59, line 16, leave out from beginning to <119,> in line 17

**Section 147**

**John Swinney**

165 In section 147, page 59, line 38, leave out from <intends> to <119> in line 39 and insert <either intends, under section 117, or is required, under section 119 or 122, to seek the approval of the tribunal to the giving of the notice>

**Section 148**

**John Swinney**

166 In section 148, page 60, line 17, leave out <errors> and insert <inaccuracies>

**Section 149**

**John Swinney**

167 In section 149, page 60, line 22, leave out <Part> and insert <Act>

**Section 150**

**John Swinney**

168 In section 150, page 60, line 27, after <return> insert <specified in the table below>

**John Swinney**

169 In section 150, page 60, line 28, at end insert—

<

	Tax to which return relates	Return
1.	Land and buildings transaction tax	(a) Return under section 29, 31, 33 or 34 of the LBTT(S) Act 2013.  (b) Return under paragraph 10, 11, 20, 22 or 30 of Schedule 19 to the LBTT(S) Act 2013.
2.	Scottish landfill tax	Return under regulations made under section 25 of the LT(S) Act 2014.

- ( ) If P's failure falls within more than one provision of this section or sections (*Land and buildings transaction tax: first penalty for failure to make return*) to (*Scottish landfill tax: 12 month penalty for failure to make return*), P is liable to a penalty under each of those provisions.
- ( ) But where P is liable for a penalty under more than one provision of this section or sections (*Land and buildings transaction tax: first penalty for failure to make return*) to (*Scottish landfill tax: 12 month penalty for failure to make return*) which is determined by reference to a liability to tax, the aggregate of the amounts of those penalties must not exceed 100% of the liability to tax.



- ( ) In sections (*Land and buildings transaction tax: first penalty for failure to make return*) to (*Scottish landfill tax: 12 month penalty for failure to make return*) “penalty date”, in relation to a return, means the day after the filing date.
- ( ) Sections (*Land and buildings transaction tax: first penalty for failure to make return*) to (*Land and buildings transaction tax: 12 month penalty for failure to make return*) apply in the case of a return falling within item 1 of the table.
- ( ) Sections (*Scottish landfill tax: first penalty for failure to make return*) to (*Scottish landfill tax: 12 month penalty for failure to make return*) apply in the case of a return falling within item 2 of the table.>

**John Swinney**

**170** In section 150, page 60, line 29, leave out subsections (2) to (4)

**After section 150**

**John Swinney**

**171** After section 150, insert—

*<Amounts of penalties: land and buildings transaction tax*

**Land and buildings transaction tax: first penalty for failure to make return**

- (1) This section applies in the case of a failure to make a return falling within item 1 of the table in section 150.
- (2) P is liable to a penalty under this section of £100.>

**John Swinney**

**172** After section 150, insert—

**<Land and buildings transaction tax: 3 month penalty for failure to make return**

- (1) P is liable to a penalty under this section if (and only if)—
  - (a) P’s failure continues after the end of the period of 3 months beginning with the penalty date,
  - (b) Revenue Scotland decide that such a penalty should be payable, and
  - (c) Revenue Scotland give notice to P specifying the date from which the penalty is payable.
- (2) The penalty under this section is £10 for each day that the failure continues during the period of 90 days beginning with the date specified in the notice given under subsection (1)(c).
- (3) The date specified in the notice under subsection (1)(c)—
  - (a) may be earlier than the date on which the notice is given, but
  - (b) may not be earlier than the end of the period mentioned in subsection (1)(a).>

**John Swinney**

173 After section 150, insert—

**<Land and buildings transaction tax: 6 month penalty for failure to make return**

- (1) P is liable to a penalty under this section if (and only if) P's failure continues after the end of the period of 6 months beginning with the penalty date.
- (2) The penalty under this section is the greater of—
  - (a) 5% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.>

**John Swinney**

174 After section 150, insert—

**<Land and buildings transaction tax: 12 month penalty for failure to make return**

- (1) P is liable to a penalty under this section if (and only if) P's failure continues after the end of the period of 12 months beginning with the penalty date.
- (2) Where, by failing to make the return, P deliberately withholds information which would enable or assist Revenue Scotland to assess P's liability to tax, the penalty under this section is the greater of—
  - (a) 100% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.
- (3) In any case not falling within subsection (2), the penalty under this section is the greater of—
  - (a) 5% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.>

**John Swinney**

175 After section 150, insert—

*<Amounts of penalties: Scottish landfill tax*

**Scottish landfill tax: first penalty for failure to make return**

- (1) This section applies in the case of a failure to make a return falling within item 2 of the table in section 150.
- (2) P is liable to a penalty under this section of £100.
- (3) In addition, a penalty period begins to run on the penalty date for the return.
- (4) The penalty period ends with the day 12 months after the filing date for the return, unless it is extended under section (*Scottish landfill tax: multiple failures to make return*)(2)(c).>

**John Swinney**

**176** After section 150, insert—

**<Scottish landfill tax: multiple failures to make return**

- (1) This section applies if—
  - (a) a penalty period has begun under section (*Scottish landfill tax: first penalty for failure to make return*) 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 (*Scottish landfill tax: first penalty for failure to make return*)(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.
- (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).>

**John Swinney**

**177** After section 150, insert—

**<Scottish landfill tax: 6 month penalty for failure to make return**

- (1) P is liable to a penalty under this section if (and only if) P’s failure continues after the end of the period of 6 months beginning with the penalty date.
- (2) The penalty under this section is the greater of—
  - (a) 5% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.>

**John Swinney**

**178** After section 150, insert—

**<Scottish landfill tax: 12 month penalty for failure to make return**

- (1) P is liable to a penalty under this section if (and only if) P's failure continues after the end of the period of 12 months beginning with the penalty date.
- (2) Where, by failing to make the return, P deliberately withholds information which would enable or assist Revenue Scotland to assess P's liability to tax, the penalty under this section is the greater of—
  - (a) 100% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.
- (3) In any case not falling within subsection (2), the penalty under this section is the greater of—
  - (a) 5% of any liability to tax which would have been shown in the return in question, and
  - (b) £300.>

**Section 151**

**John Swinney**

**179** In section 151, page 61, line 7, leave out from <tax> to end of line 8 and insert <an amount of tax mentioned in column 3 of the following table on or before the date mentioned in column 4 of the table.

	Tax to which payment relates	Amount of tax payable	Date after which penalty incurred
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 61 of this Act. (c) Additional amount payable as a result of an amendment under section 74 of this Act. (d) Additional amount payable as a result of an amendment under section 78 of this Act. (e) Additional amount payable as a result of an amendment under section 84 of this Act.	(a) – (g) The date by which the amount must be paid.

		(f) Amount assessed under section 86 of this Act in the absence of a return.  (g) Amount payable as a result of an assessment under section 89 of this Act.	
2.	Scottish landfill tax	(a) Amount payable under regulations made under section 25 of the LT(S) Act 2014.  (b) Additional amount payable as a result of an adjustment under section 61 of this Act.  (c) Additional amount payable as a result of an amendment under section 74 of this Act.  (d) Additional amount payable as a result of an amendment under section 78 of this Act.  (e) Additional amount payable as a result of an amendment under section 84 of this Act.  (f) Amount assessed under section 86 of this Act in the absence of a return.  (g) Amount payable as a result of an assessment under section 89 of this Act.	(a) – (g) The date by which the amount of tax payable must be paid.

>

**John Swinney**

**180** In section 151, page 61, line 8, at end insert—

<( ) If P’s failure falls within more than one provision of this section or sections (*Land and buildings transaction tax: amounts of penalties for failure to pay tax*) to (*Scottish landfill tax: 12 month penalty for failure to pay tax*), P is liable to a penalty under each of those provisions.

- ( ) In sections (*Land and buildings transaction tax: amounts of penalties for failure to pay tax*) to (*Scottish landfill tax: 12 month penalty for failure to pay tax*) “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.
- ( ) Section (*Land and buildings transaction tax: amounts of penalties for failure to pay tax*) applies in the case of a payment falling within item 1 of the table.
- ( ) Sections (*Scottish landfill tax: first penalty for failure to pay tax*) to (*Scottish landfill tax: 12 month penalty for failure to pay tax*) apply in the case of a payment falling within item 2 of the table.>

**John Swinney**

- 181** In section 151, page 61, line 9, leave out subsections (2) to (4)

**After section 151**

**John Swinney**

- 182** After section 151, insert—

**<Land and buildings transaction tax: amounts of penalties for failure to pay tax**

- (1) This section applies in the case of a payment of tax falling within item 1 of the table in section 151.
- (2) P is liable to a penalty of 5% of the unpaid tax.
- (3) If any amount of the tax is unpaid after the end of the period of 5 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.
- (4) If any amount of the tax is unpaid after the end of the period of 11 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.>

**John Swinney**

- 183** After section 151, insert—

**<Scottish landfill tax: first penalty for failure to pay tax**

- (1) This section applies in the case of a payment of tax falling within item 2 of the table in section 151.
- (2) P is liable to a penalty of 1% of the unpaid tax.
- (3) In addition, a penalty period begins to run on the penalty date for the payment of tax.
- (4) The penalty period ends with the day 12 months after the date specified in or for the purposes of column 4 of the table in section 151 for the payment, unless it is extended under section (*Scottish landfill tax: penalties for multiple failures to pay tax*)(2)(c).>

**John Swinney**

- 184** After section 151, insert—

**<Scottish landfill tax: penalties for multiple failures to pay tax**

- (1) This section applies if—
  - (a) a penalty period has begun under section (*Scottish landfill tax: first penalty for failure to pay tax*) because P has failed to make a payment (“payment A”), and

- (b) before the end of the period, P fails to make another payment (“payment B”) falling within the same item in the table in section 151 as payment A.
- (2) In such a case—
  - (a) section (*Scottish landfill tax: first penalty for failure to pay tax*)(2) and (3) do not apply to the failure to make payment 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 date specified in or for the purposes of column 4 for payment B.
- (3) The amount of the penalty under this section is determined by reference to the number of defaults that P has made during the penalty period.
- (4) If the default is P’s first default during the penalty period, P is liable, at the time of the default, to a penalty of 2% of the amount of the default.
- (5) If the default is P’s second default during the penalty period, P is liable, at the time of the default, to a penalty of 3% of the amount of the default.
- (6) If the default is P’s third or subsequent default during the penalty period, P is liable, at the time of the default, to a penalty of 4% of the amount of the default.
- (7) For the purposes of this section—
  - (a) P makes a default when P fails to pay an amount of tax in full on or before the date on which it becomes due and payable,
  - (b) in accordance with subsection (1)(b), the references in subsections (3) to (6) to a default are references to a default in relation to the tax to which payments A and B relate,
  - (c) a default counts for the purposes of those subsections if (but only if) the period to which the payment relates is less than 6 months,
  - (d) the amount of a default is the amount which P fails to pay.
- (8) A penalty period may be extended more than once under subsection (2)(c).>

**John Swinney**

**185** After section 151, insert—

**<Scottish landfill tax: 6 month penalty for failure to pay tax**

If any amount of tax is unpaid after the end of the period of 6 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.>

**John Swinney**

**186** After section 151, insert—

**<Scottish landfill tax: 12 month penalty for failure to pay tax**

If any amount of tax is unpaid after the end of the period of 12 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.>

**Section 152**

**John Swinney**

**187** In section 152, page 61, line 21, leave out <any provision made under>

**John Swinney**

**188** In section 152, page 61, line 26, leave out <made under> and insert <of>

**John Swinney**

**189** In section 152, page 61, line 27, leave out <any provision made under>

### **Section 153**

**John Swinney**

**190** In section 153, page 61, line 29, leave out <any provision made under>

**John Swinney**

**191** In section 153, page 61, line 34, leave out <made under> and insert <of>

**John Swinney**

**192** In section 153, page 61, line 35, leave out <any provision made under>

### **Section 154**

**John Swinney**

**193** In section 154, page 62, line 2, leave out <provision made under>

### **Section 155**

**John Swinney**

**194** In section 155, page 62, line 28, leave out <provision made under>

### **Section 156**

**John Swinney**

**195** In section 156, page 63, line 5, leave out <any provision made under>

### **Section 157**

**John Swinney**

**196** In section 157, page 63, line 21, leave out <provision made under>

**John Swinney**

**197** In section 157, page 63, line 24, leave out <provision made under>

### **Section 158**

**John Swinney**

**198** In section 158, page 63, line 35, leave out <provision made under>

**John Swinney**

**199** In section 158, page 64, line 3, leave out <provision made under>



**John Swinney**

200 In section 158, page 64, line 6, leave out <provision made under>

**John Swinney**

201 In section 158, page 64, line 9, leave out <provision made under>

**John Swinney**

202 In section 158, page 64, line 16, leave out <provision made under>

**Section 159**

**John Swinney**

203 In section 159, page 64, line 28, leave out <provision made under>

**John Swinney**

204 In section 159, page 64, line 35, leave out <provision made under>

**John Swinney**

205 In section 159, page 64, line 40, leave out <provision made under>

**After section 159**

**John Swinney**

206 After section 159, insert—

**<Power to change penalty provisions in Chapter 2**

- (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter.
- (2) Provision under subsection (1) includes provision—
  - (a) about the circumstances in which a penalty is payable,
  - (b) about the amounts of penalties,
  - (c) about the procedure for issuing penalties,
  - (d) about appealing penalties,
  - (e) about enforcing penalties.
- (3) Regulations under subsection (1) may not create criminal offences.
- (4) Regulations under subsection (1) may modify any enactment (including this Act).
- (5) Regulations under subsection (1) do not apply to a failure which began before the date on which the regulations come into force.>

**Section 160**

**John Swinney**

207 In section 160, page 65, line 12, leave out <relevant document (see subsection (7))> and insert <document of a kind mentioned in the table below>

**John Swinney**

**208** In section 160, page 65, line 29, at end insert—

<

	Tax	Document
1.	Land and buildings transaction tax	(a) Return under section 29, 31, 33 or 34 of the LBTT(S) Act 2013.  (b) Return under paragraph 10, 11, 20, 22 or 30 of Schedule 19 to the LBTT(S) Act 2013.  (c) Application under section 41 of the LBTT(S) Act 2013.  (d) Amended return under section 74 of this Act.  (e) Claim under section 97, 98 or 99 of this Act.
2.	Scottish landfill tax	(a) Return under regulations made under section 25 of the LT(S) Act 2014.  (b) Amended return under section 74 of this Act.  (c) Claim under section 97, 98 or 99 of this Act.

( ) Section (*Amount of penalty for error in taxpayer document*) applies in the case of a document falling within item 1 or 2 of the table.>

**John Swinney**

**209** In section 160, page 65, line 30, leave out subsections (7) to (9)

**After section 160**

**John Swinney**

**210** After section 160, insert—

**<Amount of penalty for error in taxpayer document**

- (1) This section sets out the penalty payable under section 160.
- (2) For a deliberate inaccuracy, the penalty is 100% of the potential lost revenue.
- (3) For a careless inaccuracy, the penalty is 30% of the potential lost revenue.
- (4) In this section and sections 162 and 163, “potential lost revenue” has the meaning given in sections (*Potential lost revenue: normal rule*) to (*Potential lost revenue: delayed tax*).>

## Section 162

### John Swinney

- 211 In section 162, page 66, line 26, leave out <relevant document (see subsection (4))> and insert <document of a kind mentioned in the table in section 160>

### John Swinney

- 212 In section 162, page 67, line 3, at end insert—  
<( ) The penalty payable under this section is 100% of the potential lost revenue.>

### John Swinney

- 213 In section 162, page 67, line 4, leave out subsections (4) to (6)

## Section 163

### John Swinney

- 214 In section 163, page 67, line 15, leave out <relevant> and insert <devolved>

### John Swinney

- 215 In section 163, page 67, line 21, at end insert—  
<( ) The penalty payable under this section is 30% of the potential lost revenue.>

### John Swinney

- 216 In section 163, page 67, line 22, leave out subsections (3) to (5)

## After section 163

### John Swinney

- 217 After section 163, insert—

#### <Potential lost revenue: normal rule

- (1) The “potential lost revenue” in respect of—
  - (a) an inaccuracy in a document (including an inaccuracy attributable to a supply of false information or withholding of information), or
  - (b) a failure to notify an under-assessment,is the additional amount due and payable in respect of tax as a result of correcting the inaccuracy or under-assessment.
- (2) The reference in subsection (1) to the additional amount due and payable includes a reference to—
  - (a) an amount payable to Revenue Scotland having been erroneously paid by way of repayment of tax, and
  - (b) an amount which would have been repayable by Revenue Scotland had the inaccuracy or assessment not been corrected.>

**John Swinney**

**218** After section 163, insert—

**<Potential lost revenue: multiple errors**

- (1) Where P is liable to a penalty under section 160 in respect of more than one inaccuracy, and the calculation of potential lost revenue under section (*Potential lost revenue: normal rule*) in respect of each inaccuracy depends on the order in which they are corrected, careless inaccuracies are to be taken to be corrected before deliberate inaccuracies.
- (2) In calculating potential lost revenue where P is liable to a penalty under section 160 in respect of one or more understatements in one or more documents relating to a tax period, account is to be taken of any overstatement in any document given by P which relates to the same tax period.
- (3) In subsection (2)—
  - (a) “understatement” means an inaccuracy that meets condition A in section 160, and
  - (b) “overstatement” means an inaccuracy that does not meet that condition.
- (4) For the purpose of subsection (2) overstatements are to be set against understatements in the following order—
  - (a) understatements in respect of which P is not liable to a penalty,
  - (b) careless understatements,
  - (c) deliberate understatements.
- (5) In calculating for the purposes of a penalty under section 160 potential lost revenue in respect of a document given by or on behalf 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 overpayment by another person (except to the extent that an enactment requires or permits a person’s tax liability to be adjusted by reference to P’s).>

**John Swinney**

**219** After section 163, insert—

**<Potential lost revenue: losses**

- (1) Where an inaccuracy has the result that a loss is wrongly recorded for purposes of a devolved tax and the loss has been wholly used to reduce the amount due and payable in respect of tax, the potential lost revenue is calculated in accordance with section (*Potential lost revenue: normal rule*).
- (2) Where an inaccuracy has the result that a loss is wrongly recorded for purposes of a devolved tax and the loss has not been wholly used to reduce the amount due and payable in respect of tax, the potential lost revenue is—
  - (a) the potential lost revenue calculated in accordance with section (*Potential lost revenue: normal rule*) in respect of any part of the loss that has been used to reduce the amount due and payable in respect of tax, plus
  - (b) 10% of any part that has not.
- (3) Subsections (1) and (2) apply both—
  - (a) to a case where no loss would have been recorded but for the inaccuracy, and

- (b) to a case where a loss of a different amount would have been recorded (but in that case subsections (1) and (2) apply only to the difference between the amount recorded and the true amount).
- (4) The potential lost revenue in respect of a loss is nil where, because of the nature of the loss or P's circumstances, there is no reasonable prospect of the loss being used to support a claim to reduce a tax liability (of any person).>

**John Swinney**

**220** After section 163, insert—

**<Potential lost revenue: delayed tax**

- (1) Where an inaccuracy resulted in an amount of tax being declared later than it should have been (“the delayed tax”), the potential lost revenue is—
  - (a) 5% of the delayed tax for each year of the delay, or
  - (b) a percentage of the delayed tax, for each separate period of delay of less than a year, equating to 5% per year.
- (2) This section does not apply to a case to which section (*Potential lost revenue: losses*) applies.>

**Section 164**

**John Swinney**

**221** In section 164, page 67, line 35, leave out <any provision made under>

**Section 165**

**John Swinney**

**222** In section 165, page 68, line 14, leave out <provision made under>

**Section 166**

**John Swinney**

**223** In section 166, page 69, line 2, leave out <provision made under>

**John Swinney**

**224** In section 166, page 69, line 7, leave out <provision made under>

**John Swinney**

**225** In section 166, page 69, line 10, leave out <provision made under>

**After section 166**

**John Swinney**

**226** After section 166, insert—

**<Power to change penalty provisions in Chapter 3**

- (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter.

- (2) Provision under subsection (1) includes provision—
  - (a) about the circumstances in which a penalty is payable,
  - (b) about the amounts of penalties,
  - (c) about the procedure for issuing penalties,
  - (d) about appealing penalties,
  - (e) about enforcing penalties.
- (3) Regulations under subsection (1) may not create criminal offences.
- (4) Regulations under subsection (1) may modify any enactment (including this Act).
- (5) Regulations under subsection (1) do not apply to—
  - (a) a failure which began before the date on which the regulations come into force, and
  - (b) an inaccuracy in any information or document provided to Revenue Scotland before that date.>

**Section 167**

**John Swinney**

- 227** In section 167, page 69, line 35, leave out <in the course of an inspection> insert <or a person authorised by the officer in the course of an inspection or in the exercise of a power>

**Section 170**

**John Swinney**

- 228** Leave out section 170

**Section 174**

**John Swinney**

- 229** In section 174, page 71, line 30, after <officer> insert <or of a person authorised by the officer>

**Section 177**

**John Swinney**

- 230** In section 177, page 73, line 17, leave out subsection (6)

**After section 180**

**John Swinney**

- 231** After section 180, insert—
- <Power to change penalty provisions in Chapter 4**
- (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter (other than penalties under section 179).
  - (2) Regulations under subsection (1) may include provision—
    - (a) about the circumstances in which a penalty is payable,

- (b) about the amounts of penalties,
  - (c) about the procedure for issuing penalties,
  - (d) about appealing penalties,
  - (e) about enforcing penalties.
- (3) Regulations under subsection (1) may also include provision for the purposes of sections 143(6) and (7) and 195(2) and (3).
- (3) Regulations under subsection (1) may not create criminal offences.
- (4) Regulations under subsection (1) may modify any enactment (including this Act).
- (6) Regulations under subsection (1) do not apply to a failure or obstruction which began before the date on which the regulations come into force.>

### **Section 181**

#### **John Swinney**

**232** In section 181, page 74, line 29, after first <person> insert <("P")>

#### **John Swinney**

**233** In section 181, page 74, line 29, leave out from <the> to end of line 30 and insert—

<(a) P fails to comply with a requirement imposed by or under section 22 or 23 of the LT(S) Act 2014 ("a relevant requirement"), and

(b) the failure was—

- (i) deliberate on P's part ("a deliberate failure"), or
- (ii) careless on P's part ("a careless failure").

- ( ) A failure is careless if it is due to a failure by P to take reasonable care.
- ( ) A failure by P to comply with a relevant requirement, which was neither deliberate nor careless on P's part at an earlier time, is to be treated as careless if P—
  - (a) discovered the failure at some later time, and
  - (b) did not take reasonable steps to inform Revenue Scotland.
- ( ) Section (*Amount of penalty for failure to register for tax etc.*) sets out the penalty under this section.>

#### **John Swinney**

**234** In section 181, page 74, line 31, leave out subsections (2) to (4)

### **After section 181**

#### **John Swinney**

**235** After section 181, insert—

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

- (1) This section sets out the penalty payable under section 181.
- (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.>

**John Swinney**

**236** After section 181, insert—

**<Interaction of penalties under section 181 with other penalties**

- (1) The amount of a penalty for which P is liable under section 181 is to be reduced by the amount of any other penalty incurred by P, if the amount of the penalty is determined by reference to the same liability to tax.
- (2) In subsection (1) the reference to any other penalty does not include—
  - (a) a penalty under section 150, or
  - (b) a penalty under section 151.>

**John Swinney**

**237** After section 181, insert—

**<Reduction in penalty under section 181 for disclosure**

- (1) Revenue Scotland may reduce a penalty under section 181 where P discloses a failure to comply with a relevant requirement (“a relevant failure”).
- (2) P discloses a relevant failure by—
  - (a) telling Revenue Scotland about it,
  - (b) giving Revenue Scotland reasonable help in quantifying any tax unpaid by reason of it, and
  - (c) allowing Revenue Scotland access to records for the purpose of checking how much tax is so unpaid.
- (3) Reductions under this section may reflect—
  - (a) whether the disclosure was prompted or unprompted, and
  - (b) the quality of the disclosure.
- (4) Disclosure of a relevant failure—
  - (a) is “unprompted” if made at a time when P has no reason to believe that Revenue Scotland has discovered or is about to discover the failure, and
  - (b) otherwise, is “prompted”.
- (5) In relation to disclosure, “quality” includes timing, nature and extent.>



**John Swinney**

**238** After section 181, insert—

**<Special reduction in penalty under section 181**

- (1) Revenue Scotland may reduce a penalty under section 181 if it thinks it right to do so because of special circumstances.
- (2) In subsection (1) “special circumstances” does not include—
  - (a) ability to pay, or
  - (b) the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment by another.
- (3) In subsection (1) the reference to reducing a penalty includes a reference to—
  - (a) remitting a penalty entirely,
  - (b) suspending a penalty, and
  - (c) agreeing a compromise in relation to proceedings for a penalty.
- (4) In this section references to a penalty include references to any interest in relation to the penalty.
- (5) The powers in this section also apply after a decision of a tribunal or a court in relation to the penalty.>

**John Swinney**

**239** After section 181, insert—

**<Reasonable excuse for failure to register for tax etc.**

- (1) If P satisfies Revenue Scotland or (on appeal) the tribunal that there is a reasonable excuse for a failure to comply with a relevant requirement, liability to a penalty under section 181 does not arise in relation to that failure.
- (2) For the purposes of subsection (1)—
  - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P’s control,
  - (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
  - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.>

**John Swinney**

**240** After section 181, insert—

**<Assessment of penalties under section 181**

- (1) Where P becomes liable to a penalty under section 181, Revenue Scotland must—
  - (a) assess the penalty,
  - (b) notify P, and
  - (c) state in the notice the period in respect of which the penalty is assessed.

- (2) A penalty under section 181 must be paid before the end of the period of 30 days beginning with the day on which the notification of the penalty is issued.
- (3) An assessment of a penalty under section 181—
  - (a) is to be treated for enforcement purposes as an assessment to tax, and
  - (b) may be combined with an assessment to tax.
- (4) An assessment of a penalty under section 181 must be made within the period of 12 months beginning with—
  - (a) the end of the appeal period for the assessment of tax unpaid by reason of the failure to comply with the relevant requirement in respect of which the penalty is assessed, or
  - (b) if there is no such assessment, the date on which the amount of tax unpaid by reason of the failure is ascertained.
- (5) In subsection (4) “appeal period” means the period during which—
  - (a) an appeal could be brought, or
  - (b) an appeal that has been brought has not been determined or withdrawn.
- (6) Subject to subsection (4), a supplementary assessment may be made in respect of a penalty if an earlier assessment operated by reference to an underestimate of potential lost revenue.>

**John Swinney**

**241** After section 181, insert—

**<Power to change penalty provisions in Chapter 5**

- (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter.
- (2) Provision under subsection (1) includes provision—
  - (a) about the circumstances in which a penalty is payable,
  - (b) about the amounts of penalties,
  - (c) about the procedure for issuing penalties,
  - (d) about appealing penalties,
  - (e) about enforcing penalties.
- (3) Regulations under subsection (1) may not create criminal offences.
- (4) Regulations under subsection (1) may modify any enactment (including this Act).
- (5) Regulations under subsection (1) do not apply to a failure which began before the date on which the regulations come into force.>

**Section 182**

**John Swinney**

**242** In section 182, page 75, line 4, leave out <end of the period of 30 days after the>

## Section 186

**John Swinney**

- 243 In section 186, page 76, line 14, leave out <, if requested to do so>

## Section 188

**John Swinney**

- 244 In section 188, page 76, line 33, leave out from <a> to end of line 35 and insert <Revenue Scotland—
- (a) that a return required to be made to Revenue Scotland under this Act or any other enactment has not been made,
  - (b) that a relevant sum has not been paid,
  - (c) that a notification required to be made to Revenue Scotland under this Act or any other enactment has not been made,
- is sufficient evidence of that fact until the contrary is proved.>

**John Swinney**

- 245 In section 188, page 76, line 37, at end insert—
- <( ) A copy of any document provided to Revenue Scotland for the purposes of this Act or any other enactment and certified by it to be such a copy is admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.>

## After section 194

**John Swinney**

- 246 After section 194, insert—
- <Power to modify section 194**
- The Scottish Ministers may by order modify section 194(2) to provide for certain decisions in relation to the giving of notices under section 193 or in relation to any requirement in such notices—
- (a) to be appealable for the purposes of section 198(1)(g),
  - (b) to be appealable for the purposes of that paragraph on certain grounds or in certain circumstances only,
  - (c) to not be appealable.>

## Section 196

**John Swinney**

- 247 Leave out section 196

## Section 198

### John Swinney

- 248 In section 198, page 80, line 19, at end insert—  
<( ) a decision under section 61 to make adjustments to counteract a tax advantage,>

### John Swinney

- 249 In section 198, page 80, line 25, leave out <the imposition of>

### John Swinney

- 250 In section 198, page 80, line 25, after <penalty> insert <under the following provisions—  
( ) section 71,  
( ) section 103,  
( ) section 143,  
( ) Part 8,  
( ) section 195,  
( ) paragraph 5 of schedule 3>

### John Swinney

- 251 In section 198, page 80, line 34, at end insert—  
<( ) the giving of a notice under section 63,>

## Section 199

### John Swinney

- 252 In section 199, page 81, line 13, after <review> insert <if subsection (2A), (2B) or (2C) applies.  
(2A) This subsection applies>

### John Swinney

- 253 In section 199, page 81, line 16, at end insert—  
<(2B) This subsection applies where—  
(a) the appellant has given notice of appeal in relation to the same matter in question,  
or  
(b) the tribunal has determined the matter in question under section 209.  
(2C) This subsection applies where the appellant has entered into a settlement agreement with Revenue Scotland in relation to the same matter in question and has not withdrawn from the agreement under section 211(3).>

## Section 200

### John Swinney

- 254 In section 200, page 81, line 26, leave out <199(2)> and insert <199(2A)>

**John Swinney**

- 255 In section 200, page 81, line 27, after <completed> insert <, or  
( ) no such notice having been given, the date the enquiry is completed by  
virtue of section 84(1)(b)>

**John Swinney**

- 256 In section 200, page 81, line 27, after <completed> insert <, or  
( ) where the appellant and Revenue Scotland entered into a settlement agreement but  
the appellant withdrew from the agreement, the date of that withdrawal>

**Section 206**

**John Swinney**

- 257 In section 206, page 84, line 1, after <review> insert <in relation to the same matter in question>

**John Swinney**

- 258 In section 206, page 84, line 4, after <Scotland> insert <in relation to the same matter in  
question>

**Section 207**

**John Swinney**

- 259 In section 207, page 84, line 11, leave out <Revenue Scotland> and insert <the tribunal>

**John Swinney**

- 260 In section 207, page 84, line 14, after <completed> insert <, or  
( ) no such notice having been given, the date the enquiry is completed by  
virtue of section 84(1)(b)>

**Section 208**

**John Swinney**

- 261 In section 208, page 84, line 27, leave out <Revenue Scotland> and insert <the tribunal>

**John Swinney**

- 262 In section 208, page 85, line 2, at end insert—  
<(4A) A decision of the tribunal under subsection (2)(b) is final.>

**Section 210**

**John Swinney**

- 263 In section 210, page 85, line 17, leave out subsections (2) and (3)

## Section 211

### John Swinney

264 In section 211, page 86, line 5, at end insert—

<( ) But a settlement agreement is not to be treated as a decision of the tribunal for the purposes of section 31 or 33.>

### John Swinney

265 In section 211, page 86, line 19, after <review> insert <, mediation or appeal>

## Section 212

### John Swinney

266 In section 212, page 87, line 13, leave out <2013 Act> and insert <LBTT(S) Act 2013>

## Section 213

### John Swinney

267 In section 213, page 88, line 9, leave out <2013 Act> and insert <LBTT(S) Act 2013>

### John Swinney

268 In section 213, page 88, line 10, leave out <2013 Act> and insert <LBTT(S) Act 2013>

## Section 216

### John Swinney

269 In section 216, page 88, line 33, leave out <2013 Act”> and insert <LBTT(S) Act 2013”>

### John Swinney

270 In section 216, page 88, line 35, leave out <2014 Act> and insert <LT(S) Act 2014>

### John Swinney

271 In section 216, page 88, line 35, leave out <00> and insert <2>

### John Swinney

272 In section 216, page 89, line 3, at end insert—

<“information notice” has the meaning given by section 123(1),>

## Schedule 5

### John Swinney

273 In schedule 5, page 111, line 5, leave out <2013 Act> and insert <LBTT(S) Act 2013>

### John Swinney

274 In schedule 5, page 111, line 6, leave out <2014 Act> and insert <LT(S) Act 2014>

**John Swinney**

275 In schedule 5, page 111, leave out line 9

**John Swinney**

276 In schedule 5, page 111, leave out line 19

**Section 218**

**John Swinney**

277 In section 218, page 89, line 18, at end insert—

<( ) section (*Voting for decisions*),>

**John Swinney**

278 In section 218, page 89, line 19, at end insert—

<( ) section (*Offences in relation to proceedings*)(1),>

**John Swinney**

310\* In section 218, page 89, line 19, at end insert—

<( ) section (*Power to change penalty provisions in sections 71 to (Enforcement of penalties under section 71)*)(1),>

**John Swinney**

279 In section 218, page 89, leave out line 21

**John Swinney**

280 In section 218, page 89, line 21, at end insert—

<( ) section 102(1),>

**John Swinney**

282 In section 218, page 89, line 21, at end insert—

<( ) section (*Power to modify section 144*),>

**John Swinney**

283 In section 218, page 89, leave out lines 22 and 23

**John Swinney**

311\* In section 218, page 89, line 23, at end insert—

<( ) section (*Power to change penalty provisions in Chapter 2*)(1),>

**John Swinney**

284 In section 218, page 89, leave out lines 24 to 26

**John Swinney**

312\* In section 218, page 89, line 26, at end insert—

<( ) section (*Power to change penalty provisions in Chapter 3*)(1),>

**John Swinney**

**285** In section 218, page 89, leave out line 27

**John Swinney**

**313\*** In section 218, page 89, line 27, at end insert—

<( ) section (*Power to change penalty provisions in Chapter 4*)(1),>

**John Swinney**

**286** In section 218, page 89, leave out line 28

**John Swinney**

**314\*** In section 218, page 89, line 28, at end insert—

<( ) section (*Power to change penalty provisions in Chapter 5*)(1),>

**John Swinney**

**287** In section 218, page 89, line 29, at end insert—

<( ) section (*Power to modify section 194*),>

**John Swinney**

**288** In section 218, page 89, leave out line 30

**John Swinney**

**289** In section 218, page 89, leave out line 32

**John Swinney**

**290** In section 218, page 89, line 32, at end insert—

<( ) paragraph 5D(1) of schedule 3.>

**John Swinney**

**291** In section 218, page 89, leave out line 36

#### **Schedule 4**

**John Swinney**

**292** In schedule 4, page 108, line 22, at end insert—

<*Environment Act 1995*

- (1) The Environment Act 1995 (c.25) is amended as follows.
- (2) In section 51 (provision of information)—
  - (a) after subsection (1) insert—



“(1A) Nothing in this section authorises the disclosure by SEPA of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of that Act.”,

(b) after subsection (5) insert—

“(6) In subsection (1A), “protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

(3) In section 113 (disclosure of information)—

(a) after subsection (1) insert—

“(1A) Nothing in this section authorises the disclosure by SEPA to any person of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of that Act.”,

(b) in subsection (5), after the definition of “local enforcing authority” insert—

““protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.>

### **John Swinney**

**293** In schedule 4, page 108, line 26, after <of> insert <or in connection with>

### **John Swinney**

**294** In schedule 4, page 109, line 15, leave out <2013 Act> and insert <LBTT(S) Act 2013>

### **John Swinney**

**295** In schedule 4, page 109, line 15, at end insert—

<( ) In section 10 (substantial performance without completion), after subsection (5) insert—

“(5A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.

( ) In section 11 (contract providing for conveyance to third party), after subsection (6) insert—

“(6A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.

( ) In section 27 (reliefs), after subsection (2) insert—

“(2A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.

( ) In section 32 (contingency ceases or consideration ascertained: less tax payable), after subsection (2) insert—

“(2A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.>

### **John Swinney**

**296** In schedule 4, page 109, line 19, at end insert—

<( ) Section 37 (amendment of returns) is repealed.>

**John Swinney**

**297** In schedule 4, page 110, line 4, at end insert—

<( ) In schedule 2 (chargeable consideration), in paragraph 16(1)(a)(ii), for “1982” substitute “1992”.

( ) In schedule 5 (multiple dwellings relief), in paragraph 18(b), for “effect” substitute “effective”.>

**John Swinney**

**298** In schedule 4, page 110, line 4, at end insert—

<( ) In schedule 17 (partnerships), in paragraph 35 (election by property-investment partnership), after sub-paragraph (3) insert—

“(3A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.

( ) In schedule 19 (leases), in paragraph 25 (agreement for lease substantially performed etc.), after sub-paragraph (7) insert—

“(7A) For the period allowed for amendment of returns, see section 74 of the Revenue Scotland and Tax Powers Act (asp 00).”.>

**John Swinney**

**299** In schedule 4, page 110, line 6, leave out <2014 Act> and insert <LT(S) Act 2014>

**John Swinney**

**300** In schedule 4, page 110, line 18, at end insert—

<( ) Section 28 (evidence about tax status) is repealed.>

**John Swinney**

**301** In schedule 4, page 110, line 19, at end insert—

<( ) Sections 32 and 33 (record keeping) are repealed.>

**John Swinney**

**302** In schedule 4, page 110, line 26, leave out <(b)> and insert <(d)>

**John Swinney**

**303** In schedule 4, page 110, line 27, leave out <(e)> and insert <(c)>

**John Swinney**

**304** In schedule 4, page 110, line 29, leave out <42> and insert <43>

**John Swinney**

**305** In schedule 4, page 110, line 31, leave out <00> and insert <10>

**John Swinney**

**306** In schedule 4, page 110, line 35, at end insert—

<( ) In Part 2 of that schedule, after paragraph 13(10) insert—

“(10A) The entries in paragraphs 10A and 10B relate to the functions exercisable by the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland by virtue of the Revenue Scotland and Tax Powers Act 2014 or any other enactment.”.>

#### **Section 224**

##### **John Swinney**

**307** In section 224, page 91, line 19, leave out <and sections> and insert <, sections>

##### **John Swinney**

**308** In section 224, page 91, line 19, after <225> insert < and paragraphs 7(5) and 8(5) of schedule 4>



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