

Mr Joe Bloggs  
ABC Company  
1 Company Street  
Company City  
EH6 9BR

Revenue Scotland  
PO Box 24068  
EH6 9BR  
[www.revenue.scot](http://www.revenue.scot)

Telephone: 03000 200 310  
Email: [LBTT@revenue.scot](mailto:LBTT@revenue.scot)

2 October 2017

**Penalty Assessment Notice**  
**Revenue Scotland and Tax Powers Act 2014 (RSTPA)**

**Your Land and Buildings Transaction Tax return and payment in respect of the following transaction were not received by the due date:**

Transaction reference:  
Property address:  
Effective date:  
Filing and payment due date:  
Date return received:  
Total tax payable for this transaction: £xxx

**Revenue Scotland has assessed that you are liable to penalties and interest of £xxx.**

Penalty type	Legislation	Amount
First penalty for failure to make return	Sections 159 & 160 RSTPA	£xxx
3 month penalty for failure to make return*	Sections 159 & 161 RSTPA	£xxx
6 month penalty for failure to make return	Sections 159 & 162 RSTPA	£xxx
12 month penalty for failure to make return	Sections 159 & 163 RSTPA	£xxx
First penalty for failure to pay tax	Sections 168 & 169(2) RSTPA	£xxx
Second penalty for failure to pay tax	Sections 168 & 169(3) RSTPA	£xxx
Third penalty for failure to pay tax	Sections 168 & 169(4) RSTPA	£xxx

\* £10 per day from xx xxxx xxxx for xx days

Interest	Legislation	Amount
Interest on unpaid tax	Section 217 RSTPA	£xxx

If your payment, or any part of your payment remained outstanding after the date your return was received, you may be liable to further penalties and interest.

## What to do next

You must pay the total amount of these penalties and interest within 30 days of the date of this notice. You will be liable to interest on any part of these penalties that remains unpaid after this time.

Our preferred method of payment is by BACS/CHAPS which can be made using the following bank details:

Account name	Revenue Scotland
Sort code	60-70-80
Account number	10019456

You must include your transaction reference as the payment reference.

You can also pay by cheque. If paying by cheque, make it payable to 'Revenue Scotland' and note your transaction reference on the back of the cheque. Please send it to:

Revenue Scotland  
PO BOX 24068  
EH6 9BR

## Reviews and appeals

You have a statutory right to a review of our decision. If you require Revenue Scotland to conduct such a review, then you must notify us in writing within 30 days of the date of this notice.

You have a statutory right of appeal to The Scottish Tribunals, which you may exercise if you do not request a review or if you are not satisfied with the outcome of a review. To do this, you must write to them within 30 days from the date of this penalty notice or, if you request a review, within 30 days from the completion of the review.

## Transactions involving joint buyers

These penalties and interest must be paid by one or all of the buyers in this transaction. We have written to the other buyer(s) in the same terms. You may wish to discuss arrangements for making payment with the other buyers.

## Further information

If you need further information please see the penalties and interest factsheet available at [www.revenue.scot/penalties](http://www.revenue.scot/penalties). Alternatively you can phone or email us using the details shown above to request a paper copy.

A copy of this notice will be sent to your agent, if you have one acting on your behalf.