Breakdown of Failure to submit a return penalties

Penalty Type	Property Type	First penalty amount (31 days after return date)	Three month Penalty Amount	Six month penalty amount	12 month penalty amount
Failure to submit a return	Residential (Subject to Council Tax)	10% of annual Council Tax (Indicative penalty value range £108 to £398)	Recommended not implemented	50% of Annual Council tax (Indicative penalty value range £544 to £1990)	100% of Annual Council tax (Indicative penalty value range £1084 to £3983)
	Non-Residential (Commercial, Hospitality and Leisure etc.)	1% of Ratable Value (Indicative penalty range £81 to £9,870)	Recommended not implemented	2% of Ratable Value (Indicative penalty range £162 to £19,740)	5% of Ratable Value (Indicative penalty range £405 to £49,350)

Breakdown of penalties for failure to make a Visitor Levy payment:

Penalty Type	First penalty amount (31 days after return date)	Five month penalty amount	11 month penalty amount
Failure to make a VL Payment	10% of VL Return	Additional 10% of VL Return (20% Cumulative)	Additional 50% of VL Return (70% Cumulative)

Breakdown of other Penalties

Penalty type	Penalty Amount	Timing/method of triggering
Penalty for failure to keep and preserve records	1% Ratable value - £81 to £9,870 Or 10% of annual Council Tax - £108 to £398	Amount set by each LA, manually applied by each local authority via the Visitor Levy online platform at visitorlevy.scot
Penalty for failure to comply or obstruction	1% Ratable value - £81 to £9,870 Or 10% of annual Council Tax - £108 to £398	Amount set by each LA, manually applied by each local authority via the Visitor Levy online platform at visitorlevy.scot
Daily default penalties for failure to comply or obstruction	£200	Amount set by each LA, triggered automatically on a daily basis after penalty for failure to comply or obstruction has been issued.
Penalties for inaccurate information or documents	0.5% of rateable value, or Council Tax annual charge.	Amount set by each LA, manually applied by each local authority via the Visitor Levy online platform at visitorlevy.scot. Can be multiple penalties – i.e. a penalty per each inaccuracy.
Interest on unpaid levy	2.5% above the Bank of England base rate per day	Added to unpaid levy the day after on which it was due to be paid. i.e. penalty date for non-payment
Interest on unpaid penalties	2.5% above the Bank of England base rate per day	Added to unpaid levy the day after on which it was due to be paid.