**Section 125.140 Penalties and Interest**

a) All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Act shall apply.

b) The penalties contained in Section 13 of the Retailers' Occupation Tax Act [35 ILCS 120] that are not inconsistent with the Act shall apply.

c) The penalties contained in Section 14 of the Use Tax Act [35 ILCS 105] that are not inconsistent with the Act shall apply.