Air Departure Tax (Scotland) Act 2017

2017 asp 2

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

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1 This schedule amends the Revenue Scotland and Tax Powers Act...
2 (1) Section 141 (power to inspect business premises) is amended...
3 (1) Section 159 (penalty for failure to make returns) is...
4 In the italic heading before section 164, after “Scottish landfill...
5 (1) Section 164 (Scottish landfill tax: first penalty for failure...
6 In section 165 (Scottish landfill tax: multiple failures to make...
7 In section 166 (Scottish landfill tax: 6 month penalty for...
8 In section 167 (Scottish landfill tax: 12 month penalty for...
9 (1) Section 168 (penalty for failure to pay tax) is...
10 In section 169 (land and buildings transaction tax: amounts of...
11 In the italic heading before section 170, after “Scottish landfill...
12 (1) Section 170 (Scottish landfill tax: first penalty for failure...
13 (1) Section 171 (Scottish landfill tax: penalties for multiple failures...
14 In section 172 (Scottish landfill tax: 6 month penalty for...
15 In section 173 (Scottish landfill tax: 12 month penalty for...
16 (1) Section 182 (penalty for inaccuracy in taxpayer document) is...
17 In the italic heading before section 209, for “register for...
18 (1) Section 209 (penalty for failure to register for tax...
19 (1) Section 210 (amount of penalty for failure to register...
20 In the italic heading before section 211, for “Chapter 5”...
21 After section 215 (assessment of penalties under section 209), insert—...
22 Before section 216, insert— Power to change penalty provisions in...
23 In section 216 (power to change penalty provisions in Chapter...
24 In section 223 (certification of matters by Revenue Scotland), in...
25 (1) Section 233 (appealable decisions) is amended as follows.
26 In section 252 (general interpretation), before the definition of “the...
27 (1) Schedule 5 (index of defined expressions) is amended as...

SCHEDULE 3 — INDEX OF DEFINED EXPRESSIONS