

*Status: This version of this contains provisions that are prospective.*

*Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Paragraph 16. (See end of Document for details)*

PROSPECTIVE

SCHEDULE 2  
MINOR AND CONSEQUENTIAL MODIFICATIONS TO  
REVENUE SCOTLAND AND TAX POWERS ACT 2014

16 (1) Section 182 (penalty for inaccuracy in taxpayer document) is amended as follows.

(2) In subsection (6), at the end of the table add—

“3.	Air departure tax	<p>(a) Return under section 24 or 25 of the ADT(S) Act 2017.</p> <p>(b) Application to use special accounting scheme under section 27 of the ADT(S) Act 2017.</p> <p>(c) Amended return under section 83 of this Act.</p> <p>(d) Claim under section 106, 107 or 108 of this Act.”</p>
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(3) In subsection (7), for “item 1 or 2” substitute “any item”.

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