
Status: This is the original version (as it was originally enacted).

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

- 18 (1) Section 209 (penalty for failure to register for tax etc.) is amended as follows.
- (2) In the section title, for “**register for tax etc.**” substitute “**comply with relevant requirement**”.
- (3) In subsection (1), for paragraph (a) substitute—
- “(a) P fails to comply with a requirement imposed by or under any of the following provisions (“a relevant requirement”)
 - (i) section 22 or 23 of the LT(S) Act 2014 (registration and information required to keep register up to date),
 - (ii) section 21(2) of the ADT(S) Act 2017 (registration),
 - (iii) section 28(2)(a) of the ADT(S) Act 2017 (tax representatives), or
 - (iv) section 35(4) of the ADT(S) Act 2017 (security for payment of air departure tax), and”.