
Status: This is the original version (as it was originally enacted).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

- 19 (1) Section 210 (amount of penalty for failure to register for tax etc.) is amended as follows.
- (2) In the section title, for “**failure to register for tax etc.**” substitute “**failure to comply with relevant requirement**”.
- (3) For subsection (4) substitute—
- “(4) The potential lost revenue is the amount of tax (if any) for which P is liable for the following period—
- (a) in the case of the relevant requirement specified in section 209(1) (a)(i) or (ii) (relating to registration), the period—
 - (i) beginning on the date with effect from which P is required in accordance with that requirement to be registered, and
 - (ii) ending on the date on which Revenue Scotland received notification of, or otherwise became fully aware of, P’s liability to be registered,
 - (b) in the case of the relevant requirement specified in section 209(1) (a)(iii) (relating to tax representatives for air departure tax), the period—
 - (i) beginning on the date with effect from which P is required in accordance with that requirement to appoint a tax representative, and
 - (ii) ending on the date on which Revenue Scotland received notification, or otherwise became fully aware, that P had appointed a tax representative, and
 - (c) in the case of the relevant requirement specified in section 209(1) (a)(iv) (security for air departure tax), the period—
 - (i) beginning on the date with effect from which P is required in accordance with that requirement to provide security, and
 - (ii) ending on the date on which Revenue Scotland received the security.”.