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**Changes to legislation:** There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 23. (See end of Document for details)

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PROSPECTIVE

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

23 In section 216 (power to change penalty provisions in Chapter 5), at the end of subsection (1) insert “ (other than penalties under section 215A) ”.

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There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 23.