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|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------|--------------------------------------------------------------|--|
| PROSPECTIVE                                                                                        |                                                                                                                                       |                                                              |                   |                                                              |  |
| SCHEDULE 2<br>MINOR AND CONSEQUENTIAL MODIFICATIONS TO<br>REVENUE SCOTLAND AND TAX POWERS ACT 2014 |                                                                                                                                       |                                                              |                   |                                                              |  |
| 3                                                                                                  | (1) Section 159 (penalty for failure to make returns) is amended as follows.                                                          |                                                              |                   |                                                              |  |
|                                                                                                    | (2) In subsection (1), at the end of the table add—                                                                                   |                                                              |                   |                                                              |  |
|                                                                                                    | <table><tr><td>“3.</td><td>Air departure tax</td><td>Return under section 24<br/>or 25 of the ADT(S) Act<br/>2017”.</td></tr></table> | “3.                                                          | Air departure tax | Return under section 24<br>or 25 of the ADT(S) Act<br>2017”. |  |
| “3.                                                                                                | Air departure tax                                                                                                                     | Return under section 24<br>or 25 of the ADT(S) Act<br>2017”. |                   |                                                              |  |
|                                                                                                    | (3) In subsection (6), after “item 2” insert “ or 3 ”.                                                                                |                                                              |                   |                                                              |  |

**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 3.