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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, SCHEDULE 4 is up to date with all changes known to be in force on or before 22 April 2021. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULE 4

(introduced by section 256)

### MINOR AND CONSEQUENTIAL MODIFICATIONS

#### *Debtors (Scotland) Act 1987*

- 1 (1) The Debtors (Scotland) Act 1987 (c.18) is amended as follows.
- (2) In section 1 (time to pay directions)—
- (a) in subsection (5), after paragraph (d) insert—
- “(da) in an action by or on behalf of Revenue Scotland for payment of any sum recoverable under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (5)—
- “contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,
- “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),
- “settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (3) In section 5 (time to pay orders)—
- (a) in subsection (4), after paragraph (d) insert—
- “(da) in relation to a debt including any sum recoverable by or on behalf of Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (4)—
- “contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,
- “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),
- “settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (4) In section 106 (interpretation), in the definition of “summary warrant”, after paragraph (e) insert—

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“(f) section 225 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

**Commencement Information**

**I1** Sch. 4 para. 1 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

*Environment Act 1995*

2 (1) The Environment Act 1995 (c.25) is amended as follows.

(2) In section 51 (provision of information)—

(a) after subsection (1) insert—

“(1A) Nothing in this section authorises the disclosure by SEPA of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(b) after subsection (5) insert—

“(6) In subsection (1A), “protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(3) In section 113 (disclosure of information)—

(a) after subsection (1) insert—

“(1A) Nothing in this section authorises the disclosure by SEPA to any person of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(b) in subsection (5), after the definition of “local enforcing authority” insert—

““protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

**Commencement Information**

**I2** Sch. 4 para. 2 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Public Finance and Accountability (Scotland) Act 2000*

3 In section 9(1) of the Public Finance and Accountability (Scotland) Act 2000 (asp 1) (Keeper of the Registers of Scotland: financial arrangements), after “Sums” insert “ (other than payments of or in connection with land and buildings transaction tax) ”.

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**Commencement Information**

**I3** Sch. 4 para. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Ethical Standards in Public Life etc. (Scotland) Act 2000*

- 4 In the Ethical Standards in Public Life etc. (Scotland) Act 2000 (asp 7), in schedule 3 (devolved public bodies), at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

**Commencement Information**

**I4** Sch. 4 para. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Freedom of Information (Scotland) Act 2002*

- 5 In the Freedom of Information (Scotland) Act 2002 (asp 13), in Part 2 of schedule 1 (Scottish public authorities), at the appropriate place in alphabetical order insert — “ Revenue Scotland ”.

**Commencement Information**

**I5** Sch. 4 para. 5 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Public Appointments and Public Bodies etc. (Scotland) Act 2003*

- 6 In the Public Appointments and Public Bodies etc. (Scotland) Act 2003 (asp 4), in schedule 2 (the specified authorities), under the heading “Executive bodies” at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

**Commencement Information**

**I6** Sch. 4 para. 6 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Public Services Reform (Scotland) Act 2010*

- 7 In the Public Services Reform (Scotland) Act 2010 (asp 8), in schedule 8 (listed public bodies), at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

**Commencement Information**

**I7** Sch. 4 para. 7 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

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*Public Records (Scotland) Act 2011*

- 8 In the Public Records (Scotland) Act 2011 (asp 12), in the schedule, under the heading “Scottish Administration” at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

**Commencement Information**

**I8** Sch. 4 para. 8 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Land and Buildings Transaction Tax (Scotland) Act 2013*

- 9 (1) The LBTT(S) Act 2013 is amended as follows.
- (2) In section 10 (substantial performance without completion), after subsection (5) insert—
- “(5A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (3) In section 11 (contract providing for conveyance to third party), after subsection (6) insert—
- “(6A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (4) In section 27 (reliefs), after subsection (2) insert—
- “(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (5) In section 32 (contingency ceases or consideration ascertained: less tax payable)—
- (a) in subsection (2)(b), after “Authority” insert “ under section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) ”,
- (b) after subsection (2) insert—
- “(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (6) In section 35 (form and content of returns), in subsection (1)—
- (a) the word “and” after paragraph (a) is repealed,
- (b) after paragraph (b) insert “, and
- (c) be made in such manner as specified by the Tax Authority.”.
- (7) Section 37 (amendment of returns) is repealed.
- (8) After section 37 insert—

**“37A Communications from taxpayers to the Tax Authority**

**“37A “37A Communications from taxpayers to the Tax Authority**

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).

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- (2) The requirements are that the thing—
- (a) must be in the form specified by the Tax Authority,
  - (b) must contain the information specified by the Tax Authority, and
  - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.
- (9) In section 41(2) (application to defer payment in case of contingent or uncertain consideration), subsection (2) is repealed.
- (10) In section 48 (joint buyers), after subsection (3) insert—
- “(3A) See also section 247 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc. where joint buyers).”.
- (11) In section 50 (trusts), after subsection (2) insert—
- “(3) See also section 248 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc.: trustees).”.
- (12) In section 54 (the Tax Authority)—
- (a) in subsection (1), for “the Scottish Ministers” substitute “ Revenue Scotland ”,
  - (b) subsection (2) is repealed.
- (13) Section 55 (delegation of functions to Keeper) is repealed.
- (14) Section 56 (review and appeal) is repealed.
- (15) In section 63(2)(a) (meaning of “effective date” of transaction), for “settlement” substitute “ completion ”.
- (16) In section 68 (subordinate legislation)—
- (a) in subsection (2), paragraph (h) is repealed,
  - (b) in subsection (3), paragraph (c) is repealed,
  - (c) after subsection (6) insert—
- “(6A) Subsection (4)(b) is without prejudice to—
- (a) anything previously done by reference to an order mentioned in subsection (5), or
  - (b) the making of a new order.”.

(17) In section 70(1) (commencement), “55,” is repealed.

(18) In schedule 2 (chargeable consideration), in paragraph 16(1)(a)(ii), for “1982” substitute “ 1992 ”.

(19) In schedule 5 (multiple dwellings relief), in paragraph 18(b), for “effect” substitute “ effective ”.

(20) In schedule 10 (group relief)—

    - (a) in paragraph 1(2), after “withdrawn” insert— “ Part 3A provides for recovery of tax where relief is withdrawn, ”,
    - (b) after paragraph 42 insert—

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## “PART 3A

### RECOVERY OF RELIEF

#### Recovery of relief

#### 42A Recovery of relief

This Part applies where—

- (a) relief under this schedule is withdrawn or partially withdrawn and tax is chargeable,
- (b) the amount so chargeable has been finally determined, and
- (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.

42B The following persons may, by notice under paragraph 42E, be required to pay the unpaid tax—

- (a) the seller,
- (b) any company that at any relevant time was a member of the same group as the buyer and was above it in the group structure,
- (c) any person who at any relevant time was a controlling director of the buyer or a company having control of the buyer.

42C For the purposes of paragraph 42B(b)—

- (a) a “relevant time” means any time between the effective date of the transaction which was exempt from charge by virtue of this schedule and the buyer ceasing to be a member of the same group as the seller, and
- (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.

42D In paragraph 42B(c)—

“director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),

“controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

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### **Recovery of relief: supplementary**

#### **42E Recovery of relief: supplementary**

The Tax Authority may give notice to a person within paragraph 42B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.

42F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 42A(b).

42G The notice must state the amount required to be paid by the person to whom the notice is given.

42H The notice has effect—

- (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
- (b) for the purpose of appeals,

as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.

42I A person who has paid an amount in pursuance of a notice under paragraph 42E may recover that amount from the buyer.

42J A payment in pursuance of a notice under paragraph 42E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.

42K In paragraph 42H, “Revenue Scotland assessment” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(21) In schedule 11 (reconstruction relief and acquisition relief)—

- (a) in paragraph 1(2), after “withdrawn” insert— “Part 4A provides for recovery of tax where relief is withdrawn,”,
- (b) in paragraph 5, for “(c) and (d)” substitute “(b) and (c)”,
- (c) in paragraph 9(a), for second “person” substitute “persons”,
- (d) after paragraph 35 insert—

## **“PART 4A**

### RECOVERY OF RELIEF

#### **Recovery of relief**

#### **35A Recovery of relief**

This Part applies where—

- (a) relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn,
- (b) the amount of tax chargeable has been finally determined, and

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- (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.
- 35B The following persons may, by notice under paragraph 35E, be required to pay the unpaid tax—
  - (a) any company that at any relevant time was a member of the same group as the acquiring company and was above it in the group structure,
  - (b) any person who at any relevant time was a controlling director of the acquiring company or a company having control of the acquiring company.
- 35C For the purposes of paragraph 35B—
  - (a) “relevant time” means any time between the effective date of the relevant transaction and the change of control by virtue of which tax is chargeable, and
  - (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.
- 35D In paragraph 35B(b)—
  - “director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),
  - “controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

#### **Recovery of relief: supplementary**

- 35E **Recovery of relief: supplementary**

The Tax Authority may give notice to a person within paragraph 35B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.
- 35F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 35A(b).
- 35G The notice must state the amount required to be paid by the person to whom the notice is given.
- 35H The notice has effect—
  - (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
  - (b) for the purpose of appeals,
 as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.



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- 35I A person who has paid an amount in pursuance of a notice under paragraph 35E may recover that amount from the acquiring company.
- 35J A payment in pursuance of a notice under paragraph 35E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.
- 35K In paragraph 35H, “Revenue Scotland assessment” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (22) In schedule 17 (partnerships)—
- (a) in paragraph 35 (election by property-investment partnership)—
- (i) in sub-paragraph (1), for “paragraph” substitute “ Part ”,
- (ii) after sub-paragraph (3) insert—
- “(3A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (b) in paragraph 38 (application of group relief to certain partnership transactions), in sub-paragraph (4), for “42” substitute “ 42K ”.
- (23) In schedule 19 (leases), in paragraph 25 (agreement for lease substantially performed etc.), after sub-paragraph (7) insert—
- “(7A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

#### Commencement Information

- I9** Sch. 4 para. 9 not in force at Royal Assent; Sch. 4 para. 9(12) in force at 25.9.2014, see s. 260(1)
- I10** Sch. 4 para. 9(1) (6) (8) (9) (15) (16)(a) (16)(c) (18) (19) (22)(a)(i) in force at 7.11.2014 by [S.S.I. 2014/278, art. 2, sch.](#)
- I11** Sch. 4 para. 9(2)-(5) (7) (10)(11) (14) (16)(b) in force at 1.4.2015 by [S.S.I. 2015/110, art. 2\(1\)](#)
- I12** Sch. 4 para. 9(13) (17) (21)(b) (21)(c) in force at 1.1.2015 by [S.S.I. 2014/370, art. 2, sch.](#)
- I13** Sch. 4 para. 9(20) (21)(a) (21)(d) (22)(a)(ii) (22)(b) (23) in force at 1.4.2015 by [S.S.I. 2015/110, art. 2\(1\)](#)

#### Landfill Tax (Scotland) Act 2014

- 10 (1) The LT(S) Act 2014 is amended as follows.
- (2) In section 15 (weight of materials disposed of)—
- (a) in subsection (2)(c), for “an authorised person” substitute “ a designated officer ”,
- (b) in subsection (4), for “an authorised person” substitute “ a designated officer ”,
- (c) after subsection (6) insert—
- “(7) The regulations may include provision for penalties where a person fails to comply with a requirement imposed by or under the regulations.”.
- (3) In section 18 (credit: general), after subsection (6) insert—

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“(6A) The regulations may provide for section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) to apply (with or without modifications) to a claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.”.

- (4) In section 22 (registration), in subsection (9), paragraph (b) is repealed.
- (5) In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.
- (6) In section 25 (accounting for tax and time for payment), for paragraph (b) substitute—
  - “(b) make returns in relation to such accounting periods,”.
- (7) After section 25 insert—

**“25A Form and content of returns**

**“25A “25A Form and content of returns**

- (1) A return under this Act must—
  - (a) be in the form specified by the Tax Authority,
  - (b) contain such information specified by the Tax Authority, and
  - (c) be made in such manner as specified by the Tax Authority.
- (2) The Tax Authority may specify different forms and information for different kinds of return.
- (3) A return is treated as containing any information provided by the person making it for the purpose of completing the return.

**25B Communications from taxpayers to the Tax Authority**

**25B 25B Communications from taxpayers to the Tax Authority**

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
  - (a) must be in the form specified by the Tax Authority,
  - (b) must contain the information specified by the Tax Authority, and
  - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.
- (8) Section 26 (time of disposal where invoice issued) is repealed.
- (9) Section 28 (evidence about tax status) is repealed.
- (10) Section 29 (recovery of overpaid tax) is repealed.
- (11) In section 30(3)(a) (information: material at landfill sites), for “an authorised person” substitute “ a designated officer ”.

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- (12) In section 31(1) (information: site restoration)—
- (a) in paragraph (a), “in writing” is repealed,
  - (b) in paragraph (b), “written” is repealed.
- (13) Sections 32 and 33 (record keeping) are repealed.
- (14) In section 34 (the Tax Authority)—
- (a) in subsection (1), for “the Scottish Ministers” substitute “ Revenue Scotland ”,
  - (b) subsection (2) is repealed.
- (15) Section 35 (delegation of functions to SEPA) is repealed.
- (16) Section 36 (review and appeal) is repealed.
- (17) In section 39 (interpretation), for the definition of “authorised person” substitute—
- ““designated officer” has the meaning given by section 252 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (general interpretation),”.
- (18) In section 41 (subordinate legislation)—
- (a) in subsection (2)—
    - (i) after paragraph (b) insert—

“(ba) regulations under section 15 which make provision of the type mentioned in section 15(7),”
    - (ii) paragraph (d) is repealed,
  - (b) in subsection (7), paragraph (c) is repealed (but not the word “and” immediately following it).
- (19) In section 43 (commencement), “35,” is repealed.

#### Commencement Information

- I14** Sch. 4 para. 10 not in force at Royal Assent; Sch. 4 para. 10(14) in force at 25.9.2014, see s. 260(1)
- I15** Sch. 4 para. 10(1)-(8) (11) (12) (17) (18)(a) in force at 7.11.2014 by [S.S.I. 2014/278](#), [art. 2](#), [sch.](#)
- I16** Sch. 4 para. 10(9) (10) (13) (16) (18)(b) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)
- I17** Sch. 4 para. 10(15) (19) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

#### *Tribunals (Scotland) Act 2014*

- 11 (1) The Tribunals (Scotland) Act 2014 (asp 10) is amended as follows.
- (2) In schedule 1 (listed tribunals), in Part 1, after paragraph 10 (the entry for “A Police Appeals Tribunal”) insert—
- “10A The First-tier Tax Tribunal for Scotland
  - 10B The Upper Tax Tribunal for Scotland”.
- (3) In Part 2 of that schedule, after paragraph 13(10) insert—
- “(10A) The entries in paragraphs 10A and 10B relate to the functions exercisable by the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for

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Scotland by virtue of the Revenue Scotland and Tax Powers Act 2014 or any other enactment.”.

**Commencement Information**

**I18** [Sch. 4 para. 11](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

*Procurement Reform (Scotland) Act 2014*

12 In the Procurement Reform (Scotland) Act 2014 (asp 12), in Part 1 of the schedule (contracting authorities: Scottish Administration and Scottish Parliament), after paragraph 13 (the entry for the Scottish Housing Regulator) insert—

“13A Revenue Scotland”.

**Commencement Information**

**I19** [Sch. 4 para. 12](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)