
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 12. (See end of Document for details)

PROSPECTIVE

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

- 12 (1) Section 170 (Scottish landfill tax: first penalty for failure to pay tax) is amended as follows.
- (2) In the section title, after “**Scottish landfill tax**” insert “ **and air departure tax** ”.
- (3) In subsection (1), for “payment of tax falling within item 2 of the table in section 168” substitute “ payment referred to in section 168(1) and relating to Scottish landfill tax or air departure tax ”.

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 12.