

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”.