

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

- 13 (1) Section 171 (Scottish landfill tax: penalties for multiple failures 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)(b), for “payment (“payment B”) falling within the same item in the table in section 168 as payment A” substitute “payment referred to in section 168(1) (“payment B”) that relates to the same type of tax as payment A”.