

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

- 16 (1) Section 182 (penalty for inaccuracy in taxpayer document) is amended as follows.
(2) In subsection (6), at the end of the table add—

“3.	Air departure tax	(a) Return under section 24 or 25 of the ADT(S) Act 2017. (b) Application to use special accounting scheme under section 27 of the ADT(S) Act 2017. (c) Amended return under section 83 of this Act. (d) Claim under section 106, 107 or 108 of this Act.”
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- (3) In subsection (7), for “item 1 or 2” substitute “any item”.