

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 18. (See end of Document for details)*

PROSPECTIVE

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

- 18 (1) Section 209 (penalty for failure to register for tax etc.) is amended as follows.
- (2) In the section title, for “**register for tax etc.**” substitute “ **comply with relevant requirement** ”.
- (3) In subsection (1), for paragraph (a) substitute—
- “(a) P fails to comply with a requirement imposed by or under any of the following provisions (“a relevant requirement”)
 - (i) section 22 or 23 of the LT(S) Act 2014 (registration and information required to keep register up to date),
 - (ii) section 21(2) of the ADT(S) Act 2017 (registration),
 - (iii) section 28(2)(a) of the ADT(S) Act 2017 (tax representatives), or
 - (iv) section 35(4) of the ADT(S) Act 2017 (security for payment of air departure tax), and”.

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 18.