

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

- 3 (1) Section 159 (penalty for failure to make returns) is amended as follows.
(2) In subsection (1), at the end of the table add—

“3.	Air departure tax	Return under section 24 or 25 of the ADT(S) Act 2017”.
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- (3) In subsection (6), after “item 2” insert “or 3”.