
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 5. (See end of Document for details)*

PROSPECTIVE

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

- 5 (1) Section 164 (Scottish landfill tax: first penalty for failure to make return) is amended as follows.
- (2) In the section title, after “**Scottish landfill tax**” insert “ **and air departure tax** ”.
- (3) In subsection (1), after “item 2” insert “ or 3 ”.

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 5.