
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 7. (See end of Document for details)*

PROSPECTIVE

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

7

In section 166 (Scottish landfill tax: 6 month penalty for failure to make return),
in the section title, after “**Scottish landfill tax**” insert “**and air departure tax**”.

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 7.