

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

9 (1) Section 168 (penalty for failure to pay tax) is amended as follows.

(2) In subsection (1), for the table substitute—

	<i>“Taxes to which payment relates</i>	<i>Amount of tax payable</i>	<i>Date after which penalty incurred</i>
1.	Land and buildings transaction tax	Amount payable under section 40 of the LBTT(S) Act 2013.  (See also item 4, below)	The date falling 30 days after the date by which the amount must be paid.
2.	Scottish landfill tax	Amount payable under regulations made under section 25 of the LT(S) Act 2014.  (See also item 4, below)	The date by which the amount must be paid.
3.	Air departure tax	Amount payable under section 23(2) of the ADT(S) Act 2017 as a result of a return under section 24 or 25 of that Act.  (See also item 4, below)	The date by which the amount must be paid.
4.	Land and buildings transaction tax, Scottish landfill tax and air departure tax	(a) Additional amount payable as a result of an adjustment under section 66 of this Act.  (b) Additional amount payable as a result of an amendment under section 83 of this Act.  (c) Additional amount	(a) The date by which the amount must be paid.  (b) The date by which the amount must be paid.  (c) The date falling 30 days after the date by which the amount must be paid.  (d) The date by which the amount must be paid.

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*Status: This is the original version (as it was originally enacted).*

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<i>“Taxes to which payment relates</i>	<i>Amount of tax payable</i>	<i>Date after which penalty incurred</i>
	payable as a result of an amendment under section 87 of this Act.	(e) The date falling 30 days after the date by which the amount must be paid.
	(d) Additional amount payable as a result of an amendment under section 93 of this Act.	(f) The date by which the amount must be paid.”.
	(e) Amount assessed under section 95 of this Act in the absence of a return.	
	(f) Amount payable as a result of an assessment under section 98 of this Act.	

(3) In subsection (4), for “payment falling within item 1 of the table” substitute “payment relating to land and buildings transaction tax”.

(4) In subsection (5), for “payment falling within item 2 of the table” substitute “payment relating to Scottish landfill tax or air departure tax