

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”.