

## SCHEDULE 1

Article 2(1)

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014 coming into force on 16th February 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 158	Double jeopardy	For the purposes of the commencements below
Section 209	Penalty for failure to register for tax etc.	
Section 210	Amount of penalty for failure to register for tax etc.	
Section 211	Interaction of penalties under section 209 with other penalties	
Section 212	Reduction in penalty under section 209 for disclosure	
Section 213 (excluding subsection (5))	Special reduction in penalty under section 209	
Section 214	Reasonable excuse for failure to register for tax etc.	For the purposes of Revenue Scotland's functions
Section 215	Assessment of penalties under section 209	
Section 233	Appealable decisions	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015(1)
Section 234 (excluding subsection (4)(b))	Right to request review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 235	Notice of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish

(1) S.S.I. 2015/3.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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		Landfill Tax (Administration) Regulations 2015
Section 236 (excluding subsection (2)(b))	Late notice of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 237	Duty of Revenue Scotland to carry out review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 238	Nature of review etc.	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 239	Notification of conclusions of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 240	Effect of conclusions of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 250	Interpretation	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015