
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 73

**The Revenue Scotland and Tax Powers
Act 2014 Amendment Regulations 2020**

Amendment of section 161 of the Revenue Scotland and Tax Powers Act 2014

2. In section 161 of the Revenue Scotland and Tax Powers Act 2014 (Land and buildings transaction tax: 3 month penalty for failure to make return)—

- (a) in subsection (1), paragraphs (b) and (c) are repealed,
- (b) in subsection (2), for “date specified in the notice given under subsection (1)(c)” substitute “day after the end of the period mentioned in subsection (1)(a)”, and
- (c) subsection (3) is repealed.