

SCHEDULE 5

Consequential Amendments

PART 1

Public General Acts

Revenue Scotland and Tax Powers Act 2014

48. In section 258 of the Revenue Scotland and Tax Powers Act 2014 (Crown application: powers of entry)⁽¹⁾—

- (a) in the second entry in the second column of the table in subsection (2), at the end insert “or the relevant person”, and
- (b) after subsection (3), insert—
 - “(4) “Relevant person”, in relation to any land to which section 90B(5) of the Scotland Act 1998 applies, means the person who manages that land.”.

⁽¹⁾ 2014 asp 16.