Groupings of Amendments for Stage 3

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 3 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

### Groupings of amendments

**Note:** The time limits indicated are those set out in the timetabling motion to be considered by the Parliament before the Stage 3 proceedings begin. If that motion is agreed to, debate on the groups above each line must be concluded by the time indicated, although the amendments in those groups may still be moved formally and disposed of later in the proceedings.

**Group 1: Publication of guidance**
1, 2

**Group 2: Tax Tribunals: membership and procedure**
3, 4, 5, 6, 89, 90, 91, 92

**Group 3: General anti-avoidance rule**
7

Debate to end no later than 20 minutes after proceedings begin

**Group 4: Communications between taxpayers and Revenue Scotland**
8, 9, 10, 11, 12, 13, 14, 15, 16, 18, 22, 23, 24, 25, 26, 32, 33, 34, 35, 36, 62, 68, 69, 70, 73, 76, 77, 78, 79, 81, 82, 83, 84, 85, 93, 94, 95, 96, 106, 116, 117, 118, 121

**Group 5: Payment of tax following amendment of return**
17

**Group 6: Minor and technical amendments**
19, 20, 21, 30, 31, 37, 38, 74, 86, 87, 88, 99, 100, 101, 102, 103, 105, 107, 108, 110, 111, 113, 120, 122, 124

**Group 7: Information notices: period after death in which notice may be given**
27
Group 8: Information notices: taking of samples
28, 29

Debate to end no later than 40 minutes after proceedings begin

Group 9: Penalties for failure to pay tax
39, 40, 41, 42, 43, 44

Group 10: Penalties: miscellaneous
45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 63, 64, 65, 66, 67, 71, 72

Group 11: Appeals
75, 80, 97

Group 12: Summary warrants
98

Group 13: Minor and consequential modifications of other enactments
104, 109, 112, 114, 115, 119, 123

Debate to end no later than 1 hour 10 minutes after proceedings begin
Amendments in debating order

Group 1: Publication of guidance

John Swinney

1 In section 8, page 3, line 36, at end insert—

<(3A) The Scottish Ministers must lay before the Scottish Parliament a copy of guidance published under subsection (3).>

John Swinney

2 In section 8, page 4, line 1, leave out <Subsection (3) does> and insert <Subsections (3) and (3A) do>

Group 2: Tax Tribunals: membership and procedure

John Swinney

3 After section 37, insert—

<Procedural steps where petition remitted>

(1) This section applies where the Court of Session remits a petition for judicial review under section 37(2).

(2) It is for the Upper Tribunal to determine—

(a) whether the petition has been made timeously, and

(b) whether to grant permission for the petition to proceed under section 27B of the Court of Session Act 1988 (“the 1988 Act”) (requirement for permission).

(3) Accordingly—

(a) the Upper Tribunal has the same powers in relation to the petition as the Court of Session would have had in relation to it under sections 27A to 27C of the 1988 Act,

(b) sections 27C and 27D of that Act apply in relation to a decision of the Upper Tribunal under section 27B(1) of that Act as they apply in relation to such a decision of the Court of Session.

(4) The references in section 27C(3) and (4) of the 1988 Act (oral hearings where permission refused) to a different Lord Ordinary from the one who refused or granted permission are to be read as references to different members of the Tribunal from those of whom it was composed when it refused or granted permission.>

John Swinney

4 In section 41, page 16, line 14, after <place> insert <in Scotland>

John Swinney

5 In section 41, page 16, line 16, after <where> insert <in Scotland>
In section 46, page 18, line 38, at end insert:

<](  )> Before making regulations under subsection (3), the Scottish Ministers must consult—

(a) the President of the Scottish Tribunals, and

(b) such other persons as they consider appropriate.>

In schedule 2, page 112, line 31, leave out from <qualifying> to end of line 4 on page 113 and insert <the person—

(  ) has the qualifications, experience and training in relation to tax law and practice that the Scottish Ministers consider appropriate, and

(  ) meets the criteria in either sub-paragraph (2) or (3).

(2) A person meets the criteria in this sub-paragraph if the person is practising, and has practised for a period of not less than 10 years, as a solicitor or advocate in Scotland.

(3) The person meets the criteria in this sub-paragraph if the person falls within a description specified by the Scottish Ministers by regulations.>

In schedule 2, page 114, line 15, after <paragraph> insert <1(3) or>

In schedule 2, page 115, line 20, after <paragraph> insert <1(2),>

In schedule 2, page 120, line 36, at end insert:

<](  )> Rules under sub-paragraph (1) are to be published in such manner as the Scottish Ministers may determine.>

Group 3: General anti-avoidance rule

In section 59, page 24, line 9, after <out> insert <by a person>

Group 4: Communications between taxpayers and Revenue Scotland

In section 63, page 26, line 6, leave out <written>

In section 63, page 26, line 16, leave out <written>
THIS IS NOT THE MARSHALLED LIST

John Swinney
10 In section 63, page 26, line 18, leave out <written>

John Swinney
11 In section 64, page 26, line 23, leave out <written>

John Swinney
12 In section 69, page 28, line 26, leave out <in writing>

John Swinney
13 In section 69, page 28, line 32, leave out <in writing>

John Swinney
14 In section 74, page 31, line 23, leave out subsection (2)

John Swinney
15 In section 75, page 31, line 35, leave out <in writing>

John Swinney
16 In section 78, page 33, line 10, leave out <in writing>

John Swinney
18 In section 84, page 34, line 32, leave out <in writing>

John Swinney
22 In section 115, page 48, line 10, leave out <in writing>

John Swinney
23 In section 116, page 48, line 21, leave out <in writing>

John Swinney
24 In section 119, page 49, line 33, leave out <in writing>

John Swinney
25 In section 122, page 51, line 38, leave out <in writing>

John Swinney
26 In section 125, page 53, line 12, leave out <in writing>

John Swinney
32 In section 145, page 64, line 6, leave out <in writing>

John Swinney
33 In section 145, page 64, line 16, leave out <in writing>
John Swinney
34 In section 146, page 64, line 28, leave out <in writing>

John Swinney
35 In section 147, page 65, line 4, leave out <informed> and insert <notified>

John Swinney
36 In section 147, page 65, line 4, leave out <in writing>

John Swinney
62 In section 161, page 77, line 25, leave out <in writing>

John Swinney
68 In section 171, page 84, line 3, leave out <in writing>

John Swinney
69 In section 172, page 84, line 12, leave out <informed> and insert <notified>

John Swinney
70 In section 172, page 84, line 16, leave out <informed> and insert <notified>

John Swinney
73 In section 193, page 95, line 22, leave out <in writing>

John Swinney
76 In section 200, page 98, leave out line 23

John Swinney
77 In section 201, page 99, line 7, leave out <in writing>

John Swinney
78 In section 207, page 101, leave out line 15

John Swinney
79 In section 208, page 102, line 4, leave out <in writing>

John Swinney
81 In section 211, page 103, line 18, leave out <in writing>

John Swinney
82 In section 212, page 103, line 40, leave out <in writing>

John Swinney
83 In section 213, page 104, line 36, leave out <in writing>
In section 215, page 105, leave out line 34

Before section 216, insert—

Communications from taxpayers to Revenue Scotland

(1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).

(2) The requirements are that the thing—

(a) must be in the form specified by Revenue Scotland,

(b) must contain the information specified by Revenue Scotland, and

(c) must be given in the manner specified by Revenue Scotland.

(3) Subsections (1) and (2) are subject to any different provision made in or under this Act.>

In schedule 3, page 124, line 26, leave out <in writing>

In schedule 3, page 126, line 4, leave out <in writing>

In schedule 3, page 126, line 13, leave out <in writing>

In schedule 3, page 128, leave out line 5

In schedule 4, page 130, line 14, at end insert—

After section 37 insert—

Communications from taxpayers to the Tax Authority

(1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).

(2) The requirements are that the thing—

(a) must be in the form specified by the Tax Authority,

(b) must contain the information specified by the Tax Authority, and

(c) must be given in the manner specified by the Tax Authority.

(3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.>
John Swinney

116 In schedule 4, page 131, line 10, at end insert—

<(  ) In section 22 (registration), in subsection (9), paragraph (b) is repealed.>

John Swinney

117 In schedule 4, page 131, line 10, at end insert—

<(  ) In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.>

John Swinney

118 In schedule 4, page 131, line 22, at end insert—

<25B Communications from taxpayers to the Tax Authority

(1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).

(2) The requirements are that the thing—

(a) must be in the form specified by the Tax Authority,
(b) must contain the information specified by the Tax Authority, and
(c) must be given in the manner specified by the Tax Authority.

(3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.>

John Swinney

121 In schedule 4, page 131, line 24, at end insert—

<(  ) In section 31(1) (information: site restoration)—

(a) in paragraph (a), “in writing” is repealed, and
(b) in paragraph (b), “written” is repealed.>

Group 5: Payment of tax following amendment of return

John Swinney

17 In section 78, page 33, line 17, leave out from <at> to end of line 18 and insert <immediately on receipt of notice of the amendment.>

Group 6: Minor and technical amendments

John Swinney

19 In section 89, page 37, line 1, leave out <further> and insert <additional>
John Swinney
20 In section 96, page 39, line 1, leave out <further> and insert <additional>

John Swinney
21 In section 96, page 39, line 9, leave out <further> and insert <additional>

John Swinney
30 In section 143, page 62, line 27, leave out <Section 149 and>

John Swinney
31 In section 144, page 63, line 29, leave out <subsection (6)(b)(i)> and insert <this section>

John Swinney
37 In section 150B, page 66, line 33, leave out <decide> and insert <decides>

John Swinney
38 In section 150B, page 66, line 34, leave out <give> and insert <gives>

John Swinney
74 In section 195, page 96, line 12, leave out <Section 149 and>

John Swinney
86 In section 218, page 107, line 12, leave out <and regulations>

John Swinney
87 In section 218, page 107, line 12, leave out <the following provisions> and insert <section 219(1)>

John Swinney
88 In section 218, page 107, leave out line 15

John Swinney
99 In schedule 4, page 128, line 28, leave out <that Act> and insert <the Revenue Scotland and Tax Powers Act 2014 (asp 00)>

John Swinney
100 In schedule 4, page 128, line 37, leave out <that Act> and insert <the Revenue Scotland and Tax Powers Act 2014 (asp 00)>

John Swinney
101 In schedule 4, page 129, line 32, after <Act> insert <2014>

John Swinney
102 In schedule 4, page 130, line 2, after <Act> insert <2014>
In schedule 4, page 130, line 5, after <Act> insert <2014>

In schedule 4, page 130, line 9, after <Act> insert <2014>

In schedule 4, page 130, line 14, at end insert —

In section 41(2) (application to defer payment in case of contingent or uncertain consideration), subsection (2) is repealed.

In schedule 4, page 130, line 25, at end insert —

In section 63(2)(a) (meaning of “effective date” of transaction), for “settlement” substitute “completion”.

In schedule 4, page 131, line 2, after <partnership) insert <—

( ) in sub-paragraph (1), for “paragraph” substitute “Part”,

( )

In schedule 4, page 131, line 4, after <Act> insert <2014>

In schedule 4, page 131, line 8, after <Act> insert <2014>

In schedule 4, page 131, line 24, at end insert —

In section 30(3)(a) (information: material at landfill sites), for “an authorised person” substitute “a designated officer”.

In schedule 4, page 131, line 30, at end insert —

In section 39 (interpretation), for the definition of “authorised person” substitute—

““designated officer” has the meaning given by section 216 of the Revenue Scotland and Tax Powers Act 2014 (asp 00) (general interpretation).”.

In schedule 4, page 132, line 9, at end insert—

<Procurement Reform (Scotland) Act 2014>
In the Procurement Reform (Scotland) Act 2014 (asp 12), in Part 1 of the schedule (contracting authorities: Scottish Administration and Scottish Parliament), after paragraph 13 (the entry for the Scottish Housing Regulator) insert—

“13A Revenue Scotland”.

**Group 7: Information notices: period after death in which notice may be given**

**John Swinney**

27 In section 127, page 53, line 33, leave out <4> and insert <3>

**Group 8: Information notices: taking of samples**

**John Swinney**

28 In section 135A, page 58, line 19, at end insert—

<(5A) The officer or a person authorised by the officer may take samples of material on the premises.>

(5B) The power to take samples mentioned in subsection (5A) includes power—

(a) to carry out experimental borings or other works on the premises, and

(b) to install, keep or maintain monitoring and other apparatus there.

(5C) Any sample taken under subsections (5A) and (5B) is to be disposed of in such manner as Revenue Scotland may determine.>

**John Swinney**

29 Leave out section 140

**Group 9: Penalties for failure to pay tax**

**John Swinney**

39 In section 151, page 69, line 13, column 4, leave out <(a) – (g)> and insert <(a), (d) and (f)>

**John Swinney**

40 In section 151, page 69, line 13, column 4, after <The> insert <date falling 30 days after the>

**John Swinney**

41 In section 151, page 69, line 14, column 4, at end insert—

<(b), (c), (e) and (g) The date by which the amount must be paid.>
John Swinney
42 In section 151, page 69, line 40, column 4, leave out <(a) – (g)> and insert <(a), (b), (c), (e) and (g)>.

John Swinney
43 In section 151, page 69, line 41, column 4, leave out <of tax payable>.

John Swinney
44 In section 151, page 69, line 42, column 4, at end insert—

<(d) and (f) The date falling 30 days after the date by which the amount must be paid.>

Group 10: Penalties: miscellaneous

John Swinney
45 In section 152, page 72, line 9, leave out <section 150> and insert <this Chapter>.

John Swinney
46 In section 152, page 72, line 11, after <P> insert <(other than a penalty under this Chapter or section 181)>.

John Swinney
47 In section 152, page 72, line 13, leave out subsection (2).

John Swinney
48 Leave out section 153.

John Swinney
49 In section 154, page 72, line 25, leave out <section 150> and insert <sections 150 to 150H>.

John Swinney
50 In section 155, page 73, line 15, leave out <section 151> and insert <sections 151 to 151E>.

John Swinney
51 In section 156, page 73, line 31, leave out <section 150 or 151> and insert <this Chapter>.

John Swinney
52 In section 157, page 74, line 9, leave out <section 150> and insert <sections 150 to 150H>.

John Swinney
53 In section 157, page 74, line 12, leave out <section 151> and insert <sections 151 to 151E>.

John Swinney
54 In section 158, page 74, line 23, leave out <section 150 or 151> and insert <this Chapter>. 
John Swinney
55 In section 158, page 74, line 29, leave out <section 150 or 151> and insert <this Chapter>

John Swinney
56 In section 158, page 74, line 31, leave out <section 150 or 151> and insert <this Chapter>

John Swinney
57 In section 158, page 74, line 34, leave out <section 150> and insert <sections 150 to 150H>

John Swinney
58 In section 158, page 75, line 4, leave out <section 151> and insert <sections 151 to 151E>

John Swinney
59 In section 159, page 75, line 16, leave out <section 150 or 151> and insert <this Chapter>

John Swinney
60 In section 159, page 75, line 23, leave out <section 150> and insert <failure to make a return>

John Swinney
61 In section 159, page 75, line 28, leave out <section 151> and insert <failure to pay tax>

John Swinney
63 In section 164, page 80, line 28, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney
64 In section 165, page 81, line 4, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney
65 In section 166, page 81, line 29, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney
66 In section 166, page 81, line 34, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney
67 In section 166, page 81, line 36, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney
71 In section 181B, page 88, line 31, after <P> insert <(other than a penalty under Chapter 2)>

John Swinney
72 In section 181B, page 88, line 33, leave out subsection (2)
Group 11: Appeals

John Swinney

75  In section 198, page 97, line 1, at end insert—

\(<(\quad)\quad\text{a decision in relation to the registration of any person in relation to any taxable activity,}>\)

John Swinney

80  In section 210, page 102, line 36, at end insert—

\(<(\quad)\quad\text{Subsection (1) is subject to sections 71C(1) and 176(1) and to paragraph 5C(1) of schedule 3.}>\)

John Swinney

97  In schedule 3, page 128, line 7, leave out <Revenue Scotland> and insert <the tribunal>

Group 12: Summary warrants

John Swinney

98  In schedule 4, page 128, line 20, at end insert—

<Debtors (Scotland) Act 1987

(1)  The Debtors (Scotland) Act 1987 (c.18) is amended as follows.

(2)  In section 1 (time to pay directions)—

(a) in subsection (5), after paragraph (d) insert—

\("(\text{da})\quad\text{in an action by or on behalf of Revenue Scotland for payment of any sum recoverable under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,},\)

(b) after subsection (8A) insert—

\("(\text{8B})\quad\text{In paragraph (da) of subsection (5)—}

"\text{contract settlement” means any agreement made in connection with any person’s liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax, “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46), “settlement agreement” has the meaning given by section 211(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”}\)

(3)  In section 5 (time to pay orders)—

(a) in subsection (4), after paragraph (d) insert—
“(da) in relation to a debt including any sum recoverable by or on behalf of Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”,

(b) after subsection (8A) insert—

“(8B) In paragraph (da) of subsection (4)—

“contract settlement” means any agreement made in connection with any person’s liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax,

“devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),

“settlement agreement” has the meaning given by section 211(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

(4) In section 106 (interpretation), in the definition of “summary warrant”, after paragraph (e) insert—

“(f) section 190 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

**Group 13: Minor and consequential modifications of other enactments**

**John Swinney**

104 In schedule 4, page 130, line 6, after <payable> insert<—

( ) in subsection (2)(b), after “Authority” insert “under section 98 of the Revenue Scotland and Tax Powers Act 2014 (asp 00)”, and

( )>

**John Swinney**

109 In schedule 4, page 130, line 38, at end insert—

<( )> In schedule 10 (group relief)—

(a) in paragraph 1(2), after “withdrawn” insert—

“Part 3A provides for recovery of tax where relief is withdrawn,”,

(b) after paragraph 42 insert—

“**PART 3A**

**RECOVERY OF RELIEF**

**Recovery of relief**

42A This Part applies where—

(a) relief under this schedule is withdrawn or partially withdrawn and tax is chargeable,

(b) the amount so chargeable has been finally determined, and
(c) the whole or part of the amount so chargeable is unpaid 6 months after
the date on which it became payable.

42B The following persons may, by notice under paragraph 42E, be required to pay
the unpaid tax—

(a) the seller,

(b) any company that at any relevant time was a member of the same group
as the buyer and was above it in the group structure,

(c) any person who at any relevant time was a controlling director of the
buyer or a company having control of the buyer.

42C For the purposes of paragraph 42B(b)—

(a) a “relevant time” means any time between the effective date of the
transaction which was exempt from charge by virtue of this schedule and
the buyer ceasing to be a member of the same group as the seller, and

(b) a company (“company A”) is “above” another company (“company B”)
in a group structure if company B, or another company that is above
company B in the group structure, is a 75% subsidiary of company A.

42D In paragraph 42B(c)—

“director”, in relation to a company, has the meaning given by section
67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read
with subsection (2) of that section) and includes a person falling within
section 452(1) of the Corporation Tax Act 2010 (c.4),

“controlling director”, in relation to a company, means a director of the
company who has control of it (construing control in accordance with
sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary

42E The Tax Authority may give notice to a person within paragraph 42B requiring
that person within 30 days of receipt of the notice to pay the amount that
remains unpaid.

42F Any such notice must be given before the end of the period of 3 years
beginning with the date of the final determination mentioned in paragraph
42A(b).

42G The notice must state the amount required to be paid by the person to whom
the notice is given.

42H The notice has effect—

(a) for the purposes of the recovery from that person of the amount required
to be paid and of interest on that amount, and

(b) for the purpose of appeals,
as if it were a notice of a Revenue Scotland assessment and that amount were
an amount of tax due from that person.

42I A person who has paid an amount in pursuance of a notice under paragraph
42E may recover that amount from the buyer.

42J A payment in pursuance of a notice under paragraph 42E is not allowed as a
deduction in computing any income, profits or losses for any tax purpose.
42K In paragraph 42H, “Revenue Scotland assessment” has the same meaning as in section 91 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

( ) In schedule 11 (reconstruction relief and acquisition relief)—

(a) in paragraph 1(2), after “withdrawn” insert—

“Part 4A provides for recovery of tax where relief is withdrawn,”;

(b) in paragraph 5, for “(c) and (d)” substitute “(b) and (c)”;

(c) in paragraph 9(a), for second “person” substitute “persons”;

(d) after paragraph 35 insert—

“PART 4A
RECOVERY OF RELIEF

Recovery of relief

35A This Part applies where—

(a) relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn,

(b) the amount of tax chargeable has been finally determined, and

(c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.

35B The following persons may, by notice under paragraph 35E, be required to pay the unpaid tax—

(a) any company that at any relevant time was a member of the same group as the acquiring company and was above it in the group structure,

(b) any person who at any relevant time was a controlling director of the acquiring company or a company having control of the acquiring company.

35C For the purposes of paragraph 35B—

(a) “relevant time” means any time between the effective date of the relevant transaction and the change of control by virtue of which tax is chargeable, and

(b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.

35D In paragraph 35B(b)—

“director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),

“controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary
35E The Tax Authority may give notice to a person within paragraph 35B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.

35F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 35A(b).

35G The notice must state the amount required to be paid by the person to whom the notice is given.

35H The notice has effect—

(a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and

(b) for the purpose of appeals,

as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.

35I A person who has paid an amount in pursuance of a notice under paragraph 35E may recover that amount from the acquiring company.

35J A payment in pursuance of a notice under paragraph 35E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.

35K In paragraph 35H, “Revenue Scotland assessment” has the same meaning as in section 91 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

John Swinney

112 In schedule 4, page 131, line 4, at end insert—

<(< ) in paragraph 38 (application of group relief to certain partnership transactions), in sub-paragraph (4), for “42” substitute “42K”.>.

John Swinney

114 In schedule 4, page 131, line 10, at end insert—

<(< ) In section 15 (weight of materials disposed of)—

(a) in subsection (2)(c), for “an authorised person” substitute “a designated officer”,
(b) in subsection (4), for “an authorised person” substitute “a designated officer”, and
(c) after subsection (6) insert—

“(7) The regulations may include provision for penalties where a person fails to comply with a requirement imposed by or under the regulations.”.

John Swinney

115 In schedule 4, page 131, line 10, at end insert—

<(< ) In section 18 (credit: general), after subsection (6) insert—

“(6A) The regulations may provide for section 98 of the Revenue Scotland and Tax Powers Act 2014 (asp 00) to apply (with or without modifications) to a claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.”.
John Swinney

119 In schedule 4, page 131, line 22, at end insert—

<(  ) Section 26 (time of disposal where invoice issued) is repealed.>

John Swinney

123 In schedule 4, page 131, line 32, after <(2)> insert <—

(  ) after paragraph (b) insert—

“(ba) regulations under section 15 which make provision of the type mentioned in section 15(7),”>