DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Scottish Landfill Tax (Administration) Amendment Regulations 2015

Amendment of regulation 11

4. In Regulation 11(7), for "See section 74 of the RSTP Act for the taxpayer's right to amend a return and sections 100 to 103" substitute "See section 83 of the RSTP Act for the taxpayer's right to amend a return and sections 109 to 112".