

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

THE ACT

Part 4 – Payment, Collection and Management of Tax

Sections 23 to 27 (tax returns)

47. These sections relate to tax returns. Every taxable person must make tax returns – either quarterly under section 24 or on an occasional basis under section 25. Quarterly returns are due no later than 30 days after the end of each quarter (1 January to 31 March; 1 April to 30 June; 1 July to 30 September; 1 October to 31 December). Occasional returns for any taxable activity are due no later than 30 days after the date of that activity.
48. The eligibility of a taxable person to make occasional returns is re-assessed each time the taxable person carries out a taxable activity; eligibility is based on the intended level of taxable activity during the next 12 months and the amount of tax expected to be incurred during that period. If Revenue Scotland is not satisfied that a taxable person is eligible to make occasional returns, Revenue Scotland may require the person to make quarterly returns instead.
49. Before switching from quarterly returns to occasional returns, or vice versa, a taxable person must notify Revenue Scotland.
50. [Section 23\(2\)](#) requires tax to be paid at the same time as a return is made under section 24 or 25 or amended under section 83 of the RSTPA 2014.
51. [Section 26](#) concerns the form and content of tax returns. Section 26(1) requires tax returns to include a declaration about the accuracy and completeness of the return, with the nature of the declaration determined by whether the return is made by the taxable person personally or by an agent (who may or may not be a tax representative) acting on the taxable person's behalf. This provides equivalency with the legislation for LBTT and SLfT (see section 36(2)(a) of the LBTT(S)A 2013 and regulations 11(4)-(5) of [The Scottish Landfill Tax \(Administration\) Regulations 2015, S.S.I. 2015/3](#) as amended).
52. [Section 26\(2\)](#) requires returns to otherwise be made in the form that is specified by Revenue Scotland; this is consistent with the approach to other devolved taxes (see section 25A of the LT(S)A 2014 and section 35 of the LBTT(S)A 2013, as inserted by the RSTPA 2014).
53. [Section 27](#) allows for taxable persons to agree with Revenue Scotland a special accounting scheme. This would enable the taxable person to make tax returns based on information about chargeable passengers that is calculated in accordance with the special accounting scheme rather than from records of actual passenger numbers. Approval to use a special accounting scheme will only be given if Revenue Scotland considers that it is appropriate having regard to the difficulties that the person has encountered or expects to encounter in obtaining or recording information about passengers and their agreements for carriage.