



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax returns*

PROSPECTIVE

#### **27 Special accounting schemes**

- (1) If a taxable person encounters or expects to encounter difficulties in obtaining and recording information about passengers and their agreements for carriage—
  - (a) the person may apply to Revenue Scotland for approval to use a special accounting scheme for the tax, and
  - (b) Revenue Scotland may approve the use of a special accounting scheme if it considers it appropriate to do so having regard to the difficulties that the person has encountered or expects to encounter.
- (2) A special accounting scheme is a scheme—
  - (a) whose details are agreed between Revenue Scotland and a taxable person, and
  - (b) that makes provision for methods of calculating how many passengers are to be regarded—
    - (i) as chargeable passengers carried on chargeable aircraft operated by the person, and
    - (ii) as chargeable at each tax rate.
- (3) Revenue Scotland—
  - (a) may set terms and conditions that apply generally to the use of a special accounting scheme, and
  - (b) must publish any such terms and conditions.
- (4) If a taxable person is using an approved special accounting scheme, the number of chargeable passengers carried by the person and the tax rate chargeable for the carriage

*Status: This version of this provision is prospective.*

*Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 27. (See end of Document for details)*

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of those passengers are to be regarded as the number and rate calculated in accordance with—

- (a) the details of the special accounting scheme, and
  - (b) any general terms and conditions published under subsection (3).
- (5) Revenue Scotland may, by written notice to a taxable person, withdraw its approval for the person's use of a special accounting scheme—
- (a) at any time, on Revenue Scotland's initiative, or
  - (b) on the application of the person.
- (6) A notice under subsection (5) has effect from the date specified in the notice.

**Status:**

This version of this provision is prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 27.