



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax returns*

#### 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 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).

*Status: Prospective version(s) available.*

*Status: This is the original version (as it was originally enacted).*

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- (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.