



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax representatives

PROSPECTIVE

28 Duty to have tax representative

- (1) A taxable person that does not have a business establishment or other fixed establishment in an EEA State must have a tax representative, unless the person is making occasional returns under section 25.
- (2) A person that is required by subsection (1) to have a tax representative must—
 - (a) appoint a tax representative by written notice no later than 7 days after—
 - (i) the date on which the person becomes subject to the requirement, and
 - (ii) each subsequent date (if any) on which an existing appointment of a tax representative by the person ceases to have effect (see section 33(3)), and
 - (b) notify Revenue Scotland of the details of the appointment no later than 7 days after the appointment is made.
- (3) A taxable person that is not required by subsection (1) to appoint a tax representative may appoint one voluntarily, but the appointment does not have effect for the purposes of this Act unless the details of the appointment are notified to Revenue Scotland.
- (4) A tax representative—
 - (a) must be a person eligible under section 32 to hold that position, and
 - (b) may be appointed as a fiscal or an administrative tax representative (see section 29).
- (5) An appointment notice must—

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 28. (See end of Document for details)

- (a) specify whether the tax representative is appointed as a fiscal or an administrative tax representative,
- (b) identify the powers, duties and liabilities of the tax representative, as set out in section 30 or 31 or regulations made under section 41 (as applicable),
- (c) identify the duty on the parties to the appointment to notify Revenue Scotland if the appointment ceases to have effect, as set out in section 34,
- (d) be dated and signed by or on behalf of the taxable person and the tax representative, and
- (e) if the tax representative is to be an administrative tax representative, comply with section 29(2)(a).

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 28.