



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax representatives*

#### **31 Administrative tax representatives: powers, duties and limits on liability**

- (1) The administrative tax representative of a taxable person—
  - (a) must ensure (by acting on the taxable person's behalf, where appropriate) that the taxable person complies with duties that arise in relation to the tax under section 74 of the Revenue Scotland and Tax Powers Act 2014 (duty to keep and preserve records) or any regulations made under that section, and
  - (b) may otherwise act on the taxable person's behalf for any purpose agreed between the taxable person and the representative, subject to subsection (2).
- (2) An administrative tax representative—
  - (a) is not authorised, in relation to any tax return that is required by section 23, to make a declaration that the taxable person is required to make under section 26(1)(a) or (b),
  - (b) is not required to ensure that the taxable person pays any amount of the tax which is or may become due from the taxable person,
  - (c) is not personally liable to pay an amount of the tax (including any penalty or interest that is recoverable as if it were an amount of the tax) or for a failure by the taxable person to pay that amount, and
  - (d) is not required to provide any security that may be required under section 29(2)(b), section 35(5)(b) or section 36(4).