



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax representatives

PROSPECTIVE

32 Eligibility to be tax representative

- (1) A person is eligible to be a tax representative if—
- (a) the person has a business establishment or other fixed establishment in an EEA State, and
 - (b) none of the disqualifications in subsection (2) applies to the person.
- (2) The following persons may not be appointed as a tax representative—
- (a) a body corporate—
 - (i) that is in liquidation,
 - (ii) that is in administration under Part 2 of the Insolvency Act 1986 or Part 3 of the Insolvency (Northern Ireland) Order 1989,
 - (iii) for which an administrative receiver (as defined in section 251 of the Insolvency Act 1986) has been appointed,
 - (b) an individual—
 - (i) who is subject to a bankruptcy restrictions order under section 155 of the Bankruptcy (Scotland) Act 2016,
 - (ii) who is incapacitated (within the meaning of the Adults with Incapacity (Scotland) Act 2000),
 - (iii) who is serving a sentence of imprisonment (including any period of early release in relation to that sentence) or remanded in custody in the United Kingdom,
 - (iv) who is detained in hospital under the Mental Health (Care and Treatment) (Scotland) Act 2003,
 - (c) an individual or partnership—

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 32. (See end of Document for details)

- (i) whose estate is sequestrated under the Bankruptcy (Scotland) Act 2016,
- (ii) whose estate is subject to a protected trust deed (see section 163 of the Bankruptcy (Scotland) Act 2016),
- (d) a body corporate, individual or partnership to which circumstances in any jurisdiction apply that are analogous to any of the circumstances described in paragraphs (a) to (c).

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 32.