



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax representatives*

PROSPECTIVE

#### **33 Duration of tax representative appointments**

- (1) The appointment of a tax representative by a taxable person has effect from the beginning of—
  - (a) where the appointment is required by section 28(1), the day on which the notice of appointment is signed by or on behalf of the taxable person and the person being appointed,
  - (b) where the appointment is made by the taxable person voluntarily, rather than being required by section 28(1), the day on which the details of the appointment are notified to Revenue Scotland, or
  - (c) in either case, any later date specified in the notice of appointment.
- (2) The appointment may be terminated by either party to the appointment giving to the other party at least 7 days' written notice of the termination.
- (3) The appointment ceases to have effect on whichever of the following dates occurs first—
  - (a) the termination date notified to a party to the appointment under subsection (2),
  - (b) the date on which the tax representative ceases to be eligible under section 32 to hold that position,
  - (c) the date immediately before the date on which an appointment by the taxable person of another tax representative takes effect,
  - (d) in the case of an administrative tax representative, the date on which the taxable person ceases to comply with section 29(2)(b) or (c) (requirement to provide security to Revenue Scotland),

***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 33. (See end of Document for details)*

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- (e) if the tax representative is a company, a partnership or an unincorporated body, the date on which the company, partnership or body—
  - (i) ceases to carry on business, or
  - (ii) is dissolved,
- (f) if the tax representative is an individual, the date on which the individual dies.

**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 33.