



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Communications with Revenue Scotland

39 Communications with Revenue Scotland

- (1) If a person is required or permitted by or under this Act to communicate with Revenue Scotland, whether by way of a notice, application or any other means of communication, the communication must be in the form, contain the information and be made in the manner that is specified by Revenue Scotland.
- (2) Subsection (1) is subject to any different provision made in or under this Act.
- (3) Revenue Scotland may specify different forms, information and manners of communication for different purposes.