



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Communications with Revenue Scotland

40 Inaccuracies in information provided to Revenue Scotland

- (1) This section applies if a person, whether a taxable person or a tax representative, becomes aware of a material inaccuracy in information that the taxable person or tax representative has provided to Revenue Scotland under section 21(2) (registering for tax), 28(2)(b) or (3) (details of tax representative appointments) or 34(2) (changes to tax representative appointments).
- (2) The person must give Revenue Scotland written notice of the inaccuracy no later than 30 days after the date on which the person becomes aware of it.
- (3) For the purpose of this section, an inaccuracy is material if it affects Revenue Scotland's ability—
 - (a) to collect and manage the tax, or
 - (b) to protect the revenue against tax fraud and tax avoidance.