



Air Departure Tax (Scotland) Act 2017

2017 asp 2

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

PART 1

AIR DEPARTURE TAX

- 1 Air departure tax

PART 2

KEY CONCEPTS

Chargeable passengers and exemptions

- 2 Meaning of chargeable passenger
- 3 Passengers not carried for reward
- 4 Passengers under the age of 16
- 5 Passengers carried on connected flights
- 6 NATO passengers
- 7 Changes of circumstance beyond passengers' control

Chargeable aircraft and exemptions

- 8 Meaning of chargeable aircraft
- 9 Aircraft used under public service obligation
- 10 Aircraft used for military, emergency, training or research flights

Other key concepts

- 11 Meaning of flight
- 12 Meaning of carriage and agreement for carriage
- 13 Meaning of maximum passenger capacity and maximum take-off weight
- 14 Meaning of standard class travel

Modification of key concepts

- 15 Key concepts may be modified by regulations

PART 3**TAX RATES**

- 16 Tax structure
- 17 Tax bands and tax rate amounts to be set by regulations

PART 4**PAYMENT, COLLECTION AND MANAGEMENT OF TAX***Liability for tax*

- 18 Taxable activity
- 19 Taxable persons

Registration

- 20 Revenue Scotland to keep ADT register
- 21 Duty to register for tax
- 22 Duty to deregister for tax

Tax returns

- 23 Duty to make returns and pay tax
- 24 Quarterly returns
- 25 Occasional returns
- 26 Form and content of returns
- 27 Special accounting schemes

Tax representatives

- 28 Duty to have tax representative
- 29 Fiscal and administrative tax representatives
- 30 Fiscal tax representatives: powers, duties and liabilities
- 31 Administrative tax representatives: powers, duties and limits on liability
- 32 Eligibility to be tax representative
- 33 Duration of tax representative appointments
- 34 Duty to notify Revenue Scotland if appointment ceases to have effect

Provision of security

- 35 Security required by individual directions
- 36 Security required by general directions

Handling agents

- 37 Meaning of handle and handling agent
- 38 Liability of handling agents

Communications with Revenue Scotland

- 39 Communications with Revenue Scotland
- 40 Inaccuracies in information provided to Revenue Scotland

Modification of administrative provisions

- 41 Administrative provisions may be modified by regulations

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- 44 Interpretation
- 45 Minor and consequential modifications
- 46 Crown application
- 47 Index of defined expressions
- 48 Commencement
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SCHEDULE 1 — CONNECTED FLIGHT RULES

- 1 Rules determining when domestic flight is connected flight
- 2 Rules determining when international flight is connected flight
- 3 Application of connected flight rules in case of error on ticket

SCHEDULE 2 — MINOR AND CONSEQUENTIAL MODIFICATIONS TO REVENUE SCOTLAND AND TAX POWERS ACT 2014

- 1 This schedule amends the Revenue Scotland and Tax Powers Act...
- 2 (1) Section 141 (power to inspect business premises) is amended...
- 3 (1) Section 159 (penalty for failure to make returns) is...
- 4 In the italic heading before section 164, after “Scottish landfill...
- 5 (1) Section 164 (Scottish landfill tax: first penalty for failure...
- 6 In section 165 (Scottish landfill tax: multiple failures to make...
- 7 In section 166 (Scottish landfill tax: 6 month penalty for...
- 8 In section 167 (Scottish landfill tax: 12 month penalty for...
- 9 (1) Section 168 (penalty for failure to pay tax) is...
- 10 In section 169 (land and buildings transaction tax: amounts of...
- 11 In the italic heading before section 170, after “Scottish landfill...
- 12 (1) Section 170 (Scottish landfill tax: first penalty for failure...
- 13 (1) Section 171 (Scottish landfill tax: penalties for multiple failures...
- 14 In section 172 (Scottish landfill tax: 6 month penalty for...
- 15 In section 173 (Scottish landfill tax: 12 month penalty for...
- 16 (1) Section 182 (penalty for inaccuracy in taxpayer document) is...
- 17 In the italic heading before section 209, for “register for...
- 18 (1) Section 209 (penalty for failure to register for tax...
- 19 (1) Section 210 (amount of penalty for failure to register...
- 20 In the italic heading before section 211, for “Chapter 5”...
- 21 After section 215 (assessment of penalties under section 209), insert—...
- 22 Before section 216, insert— Power to change penalty provisions in...
- 23 In section 216 (power to change penalty provisions in Chapter...
- 24 In section 223 (certification of matters by Revenue Scotland), in...
- 25 (1) Section 233 (appealable decisions) is amended as follows.
- 26 In section 252 (general interpretation), before the definition of “the...
- 27 (1) Schedule 5 (index of defined expressions) is amended as...

SCHEDULE 3 — INDEX OF DEFINED EXPRESSIONS