

# **AIR DEPARTURE TAX (SCOTLAND) ACT 2017**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 4 – Payment, Collection and Management of Tax**

##### ***Sections 37 and 38 (handling agents)***

63. A handling agent for ADT purposes is someone that has an agreement with an aircraft operator to arrange seat allocation, baggage handling or boarding for passengers carried by the aircraft operator. Section 38 enables Revenue Scotland to put a handling agent on notice that it will be jointly and severally liable with the aircraft operator, while the notice is in effect, for ADT incurred by the aircraft operator for carrying passengers handled by the handling agent. The joint liability extends to certain tax-related penalties and interest (section 38(5)).
64. [Section 38\(2\)](#) enables Revenue Scotland to issue a notice to a handling agent only when an aircraft operator has fallen into tax arrears or failed to appoint a tax representative when required to do so. [Section 38\(3\)\(a\)](#) prevents Revenue Scotland from issuing a notice to a handling agent who is an individual. [Section 38\(4\)\(a\)](#) ensures that a notice under this section cannot take effect before it has been received by the handling agent. The meaning of “handle” and “handling agent” are set out in [section 37](#).