



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Handling agents*

#### **37 Meaning of handle and handling agent**

In this Act—

“handle”, in relation to passengers carried on an aircraft, means to make arrangements for—

- (a) the allocation of seats to the passengers,
- (b) the handling of the baggage of the passengers, or
- (c) the supervision of the boarding of the passengers,

“handling agent”, in relation to a taxable person, means a person who, under an agreement with the taxable person, handles passengers carried on aircraft operated by the taxable person.

#### **38 Liability of handling agents**

(1) A handling agent of a taxable person is jointly and severally liable with the taxable person for the payment of tax that is incurred by the taxable person—

- (a) during the period that a notice under this section has effect, and
- (b) for the carriage of passengers handled by the handling agent.

(2) Revenue Scotland may give notice to a handling agent of a taxable person only if—

- (a) an amount of the tax which is due from the taxable person is not paid within the period of 90 days beginning with the earliest time at which any part of that amount became due, or
- (b) the taxable person, if required to have a tax representative, fails to appoint one within the period specified in section 28(2).

(3) However, Revenue Scotland—

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*Status: This is the original version (as it was originally enacted).*

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- (a) must not give notice under this section to a handling agent who is an individual, and
  - (b) must not give notice on the ground referred to in subsection (2)(a) unless Revenue Scotland considers it necessary for the protection of the revenue.
- (4) A notice under this section—
- (a) has effect on the later of the date specified in the notice and the time when the notice is received by the handling agent,
  - (b) continues to have effect until withdrawn, and
  - (c) may at any time be withdrawn by Revenue Scotland.
- (5) In subsection (1), the reference to tax incurred during a period includes any penalty or interest—
- (a) to which the taxable person becomes liable during that period,
  - (b) that relates to the tax incurred during that period, and
  - (c) that is recoverable as if it were an amount of the tax.