



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Registration

20 Revenue Scotland to keep ADT register

- (1) Revenue Scotland must keep a register (to be known as the ADT register) for the purpose of collecting and managing the tax.
- (2) The register is to be kept in the form that Revenue Scotland thinks fit.
- (3) Revenue Scotland must promptly make any changes to the register that appear to Revenue Scotland to be required for the purpose of keeping the register up to date.
- (4) Revenue Scotland may publish, in the manner it thinks fit, any information derived from the register.

21 Duty to register for tax

- (1) This section applies to an aircraft operator if the operator—
 - (a) is not registered for the tax, and
 - (b) either—
 - (i) becomes liable to make quarterly returns under section 24, or
 - (ii) forms an intention to do something, or to stop doing something, that will result in the operator becoming liable to make quarterly returns under section 24.
- (2) The aircraft operator must, no later than 30 days after a situation described in subsection (1) arises, apply to Revenue Scotland to register for the tax.
- (3) An aircraft operator is registered for the tax if Revenue Scotland has included the operator's details in the ADT register.

Status: This is the original version (as it was originally enacted).

22 Duty to deregister for tax

- (1) Subsection (2) applies to an aircraft operator if the operator—
 - (a) is registered for the tax, and
 - (b) either—
 - (i) ceases to be liable to make quarterly returns under section 24, or
 - (ii) forms an intention to do something, or to stop doing something, that will result in the operator ceasing to be liable to make quarterly returns under section 24.
- (2) The aircraft operator must, no later than 30 days after a situation described in subsection 1(b) arises, apply to Revenue Scotland to deregister for the tax.
- (3) An aircraft operator is deregistered for the tax if Revenue Scotland has removed the operator's details from the ADT register.