



# 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.