



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax returns

23 Duty to make returns and pay tax

- (1) A taxable person must make tax returns in accordance with—
 - (a) section 24 (quarterly returns), or
 - (b) section 25 (occasional returns).
- (2) Where a return is made under section 24 or 25, or amended under section 83 of the Revenue Scotland and Tax Powers Act 2014, any tax payable as a result of the return or amendment must be paid at the same time as the return or amendment is made.
- (3) For the purpose of subsection (2), tax is treated as paid if arrangements satisfactory to Revenue Scotland are made for payment of the tax.