



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax returns*

#### **24**      **Quarterly returns**

- (1) Every taxable person that is not making occasional returns must make quarterly returns.
- (2) Quarterly returns are due no later than 30 days after the end of each accounting period.
- (3) In this section, “accounting period” means—
  - (a) the period—
    - (i) beginning on the date on which the person becomes a taxable person, and
    - (ii) ending on whichever of the dates mentioned in paragraph (b) occurs next, and
  - (b) each subsequent period of 3 months ending on 31 March, 30 June, 30 September, or 31 December.
- (4) A taxable person that is making quarterly returns—
  - (a) may notify Revenue Scotland that the person intends to make occasional returns instead of quarterly returns, and
  - (b) unless subsection (5) applies, is entitled to start making occasional returns instead of quarterly returns from the beginning of—
    - (i) the next accounting period to begin after the date on which Revenue Scotland receives the notice, or
    - (ii) an alternative accounting period specified by Revenue Scotland by written notice to the person.
- (5) If Revenue Scotland is not satisfied that a person giving notice under subsection (4) (a) is eligible to make occasional returns, Revenue Scotland may, by written notice, require the person to continue to make quarterly returns.