



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax returns*

#### **26 Form and content of returns**

- (1) A return must include—
  - (a) a declaration made by the taxable person that the return is, to the best of that person's knowledge, correct and complete, or
  - (b) where the taxable person authorises an agent to complete the return, a declaration by the agent that the taxable person has declared to the agent that the information provided in the return is, to the best of the taxable person's knowledge, correct and complete.
- (2) The return must be in the form, contain the information and be made in the manner that is specified by Revenue Scotland.
- (3) Revenue Scotland may specify different forms, information, and manners of return for different purposes.
- (4) A return is treated as containing any information provided by the person making it for the purpose of completing the return.