



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax representatives

PROSPECTIVE

29 Fiscal and administrative tax representatives

- (1) Any tax representative not appointed in accordance with subsection (2) is a fiscal tax representative.
- (2) A tax representative is an administrative tax representative only if—
 - (a) the tax representative's notice of appointment contains a statement that the appointment is made for administrative purposes only,
 - (b) the taxable person making the appointment has provided to Revenue Scotland the amount of security (if any) that, at the time the appointment is made, is—
 - (i) specified in an individual direction issued by Revenue Scotland under section 35(1)(b), or
 - (ii) if sub-paragraph (i) does not apply, determined in accordance with a general direction issued by Revenue Scotland under section 36(1), and
 - (c) the taxable person has provided to Revenue Scotland any security or additional security that, at any time after the appointment is made, is—
 - (i) required under section 35(5)(b) (for compliance with an individual direction issued under 35(1)(b)), or
 - (ii) if sub-paragraph (i) does not apply, required under section 36(4) (for compliance with a general direction issued under section 36(1)).

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 29.