



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax representatives

PROSPECTIVE

30 Fiscal tax representatives: powers, duties and liabilities

- (1) The fiscal tax representative of a taxable person—
 - (a) may act on the taxable person's behalf in relation to the tax,
 - (b) must ensure (by acting on the taxable person's behalf, where appropriate) that the taxable person complies with any duties relating to the tax, and discharges any liabilities relating to the tax, that arise under—
 - (i) this Act or any regulations made under this Act, or
 - (ii) the Revenue Scotland and Tax Powers Act 2014 or any orders or regulations made under that Act, and
 - (c) is liable to Revenue Scotland jointly and severally with the taxable person for the tax (including any penalty or interest that is recoverable as if it were an amount of the tax).
- (2) To avoid doubt, subsection (1)(a) does not authorise a fiscal tax representative, in relation to any tax return that is required by section 23, to make a declaration that the taxable person is required to make under section 26(1)(a) or (b).
- (3) The joint and several liability of a fiscal tax representative under subsection (1)(c)—
 - (a) continues after the tax representative's appointment ceases to have effect, but
 - (b) applies only in relation to tax (including any penalty or interest that is recoverable as if it were an amount of the tax) that is incurred during the period for which the fiscal tax representative's appointment has effect.

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 30.