



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Tax representatives*

#### **32 Eligibility to be tax representative**

- (1) A person is eligible to be a tax representative if—
- (a) the person has a business establishment or other fixed establishment in an EEA State, and
  - (b) none of the disqualifications in subsection (2) applies to the person.
- (2) The following persons may not be appointed as a tax representative—
- (a) a body corporate—
    - (i) that is in liquidation,
    - (ii) that is in administration under Part 2 of the Insolvency Act 1986 or Part 3 of the Insolvency (Northern Ireland) Order 1989,
    - (iii) for which an administrative receiver (as defined in section 251 of the Insolvency Act 1986) has been appointed,
  - (b) an individual—
    - (i) who is subject to a bankruptcy restrictions order under section 155 of the Bankruptcy (Scotland) Act 2016,
    - (ii) who is incapacitated (within the meaning of the Adults with Incapacity (Scotland) Act 2000),
    - (iii) who is serving a sentence of imprisonment (including any period of early release in relation to that sentence) or remanded in custody in the United Kingdom,
    - (iv) who is detained in hospital under the Mental Health (Care and Treatment) (Scotland) Act 2003,
  - (c) an individual or partnership—
    - (i) whose estate is sequestrated under the Bankruptcy (Scotland) Act 2016,

**Status:** *Prospective version(s) available.*

**Status:** *This is the original version (as it was originally enacted).*

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- (ii) whose estate is subject to a protected trust deed (see section 163 of the Bankruptcy (Scotland) Act 2016),
- (d) a body corporate, individual or partnership to which circumstances in any jurisdiction apply that are analogous to any of the circumstances described in paragraphs (a) to (c).