



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax representatives

34 Duty to notify Revenue Scotland if appointment ceases to have effect

- (1) This section applies if a person that is a party to the appointment of a tax representative becomes aware that the appointment is to cease to have effect for any of the reasons set out in section 33(3).
- (2) The person must, within 7 days after becoming aware of that fact, notify Revenue Scotland of—
 - (a) the reason that the appointment will cease to have effect, and
 - (b) the date on which the appointment ceases to have effect.
- (3) A person notifying Revenue Scotland under subsection (2) must at the same time notify the other party to the appointment, in writing, of the reason and the date.