



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Provision of security

35 Security required by individual directions

- (1) Revenue Scotland may issue a direction—
 - (a) requiring a taxable person or a fiscal tax representative to provide any security that Revenue Scotland considers appropriate,
 - (b) specifying the amount of security that a taxable person is required to provide to validate the appointment of an administrative tax representative (see section 29(2)(b)(i) and (c)(i)).
- (2) Revenue Scotland—
 - (a) may attach to a direction under this section any conditions it thinks fit, and
 - (b) may vary or revoke an earlier direction or the conditions attached to it.
- (3) A person is not required to comply with a direction under this section unless Revenue Scotland has—
 - (a) served notice of the direction on the person, or
 - (b) taken all such other steps as appear to Revenue Scotland to be reasonable for bringing the direction to the person's attention.
- (4) If Revenue Scotland issues a direction to a taxable person or fiscal tax representative under subsection (1)(a), that person must provide the required security to Revenue Scotland by the date specified by Revenue Scotland.
- (5) If Revenue Scotland issues a direction to a taxable person under subsection (1)(b)—
 - (a) if the direction specifies an amount of security that is different to the amount that the taxable person would be required to provide according to a general direction under section 36, the direction under this section prevails, and
 - (b) if the effect of the direction is that the taxable person must provide security or additional security to ensure that the appointment of an administrative

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tax representative continues to be valid, the taxable person must provide the security or additional security to Revenue Scotland by the date specified by Revenue Scotland (which may be specified in the direction or by notice to the taxable person).

- (6) In this Act, “security” means security for the payment of any amount of the tax which is or may become due from a taxable person (including any penalty or interest that is recoverable as if it were an amount of the tax).