



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Provision of security*

PROSPECTIVE

#### **36 Security required by general directions**

- (1) Revenue Scotland may issue a direction specifying the amount of security (as defined in section 35(6)), or a method for determining the amount of security, that taxable persons must provide to Revenue Scotland to validate the appointment of an administrative tax representative (see section 29(2)(b)(ii) and (c)(ii)).
- (2) A direction under this section—
  - (a) applies to taxable persons generally,
  - (b) may specify any conditions for the provision of security that Revenue Scotland thinks fit,
  - (c) may vary or revoke an earlier direction, and
  - (d) must be published by Revenue Scotland.
- (3) Subsection (4) applies if—
  - (a) a taxable person has appointed an administrative tax representative, and
  - (b) a direction issued under this section has the effect of requiring the taxable person to provide security or additional security to ensure that the appointment continues to be valid.
- (4) 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).

**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 36.