



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Handling agents*

PROSPECTIVE

#### **38 Liability of handling agents**

- (1) A handling agent of a taxable person is jointly and severally liable with the taxable person for the payment of tax that is incurred by the taxable person—
  - (a) during the period that a notice under this section has effect, and
  - (b) for the carriage of passengers handled by the handling agent.
- (2) Revenue Scotland may give notice to a handling agent of a taxable person only if—
  - (a) an amount of the tax which is due from the taxable person is not paid within the period of 90 days beginning with the earliest time at which any part of that amount became due, or
  - (b) the taxable person, if required to have a tax representative, fails to appoint one within the period specified in section 28(2).
- (3) However, Revenue Scotland—
  - (a) must not give notice under this section to a handling agent who is an individual, and
  - (b) must not give notice on the ground referred to in subsection (2)(a) unless Revenue Scotland considers it necessary for the protection of the revenue.
- (4) A notice under this section—
  - (a) has effect on the later of the date specified in the notice and the time when the notice is received by the handling agent,
  - (b) continues to have effect until withdrawn, and
  - (c) may at any time be withdrawn by Revenue Scotland.

***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 38. (See end of Document for details)*

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- (5) In subsection (1), the reference to tax incurred during a period includes any penalty or interest—
- (a) to which the taxable person becomes liable during that period,
  - (b) that relates to the tax incurred during that period, and
  - (c) that is recoverable as if it were an amount of the tax.

**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 38.