



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Communications with Revenue Scotland*

PROSPECTIVE

#### **39 Communications with Revenue Scotland**

- (1) If a person is required or permitted by or under this Act to communicate with Revenue Scotland, whether by way of a notice, application or any other means of communication, the communication must be in the form, contain the information and be made in the manner that is specified by Revenue Scotland.
- (2) Subsection (1) is subject to any different provision made in or under this Act.
- (3) Revenue Scotland may specify different forms, information and manners of communication for different purposes.

**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 39.