



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

PROSPECTIVE

#### *Communications with Revenue Scotland*

#### **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.

#### **40 Inaccuracies in information provided to Revenue Scotland**

- (1) This section applies if a person, whether a taxable person or a tax representative, becomes aware of a material inaccuracy in information that the taxable person or tax representative has provided to Revenue Scotland under section 21(2) (registering for tax), 28(2)(b) or (3) (details of tax representative appointments) or 34(2) (changes to tax representative appointments).
- (2) The person must give Revenue Scotland written notice of the inaccuracy no later than 30 days after the date on which the person becomes aware of it.
- (3) For the purpose of this section, an inaccuracy is material if it affects Revenue Scotland's ability—
  - (a) to collect and manage the tax, or
  - (b) to protect the revenue against tax fraud and tax avoidance.

**Status:**

This version of this cross heading contains provisions that are prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017,  
Cross Heading: Communications with Revenue Scotland.