



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Registration

22 Duty to deregister for tax

- (1) Subsection (2) applies to an aircraft operator if the operator—
 - (a) is registered for the tax, and
 - (b) either—
 - (i) ceases to be liable to make quarterly returns under section 24, or
 - (ii) forms an intention to do something, or to stop doing something, that will result in the operator ceasing to be liable to make quarterly returns under section 24.
- (2) The aircraft operator must, no later than 30 days after a situation described in subsection 1(b) arises, apply to Revenue Scotland to deregister for the tax.
- (3) An aircraft operator is deregistered for the tax if Revenue Scotland has removed the operator's details from the ADT register.