



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax returns

25 Occasional returns

- (1) A taxable person is eligible to make occasional returns instead of quarterly returns if, on each day on which the person carries out a taxable activity, the person—
 - (a) intends to carry out taxable activities on no more than 12 days in total in the 12-month period beginning on that day, and
 - (b) expects to incur liability, in that 12-month period, for no more than £20,000 of the tax.
- (2) Occasional returns for any taxable activity are due no later than 30 days after the date of the taxable activity.
- (3) If Revenue Scotland receives an occasional return and is not satisfied that the person making the return is eligible to make occasional returns, Revenue Scotland may, by written notice, require the person to make quarterly returns.
- (4) Despite subsection (1), a taxable person that is required under subsection (3) to make quarterly returns—
 - (a) is not eligible to make occasional returns until Revenue Scotland rescinds the requirement by written notice, but
 - (b) may at any time apply to Revenue Scotland for the requirement to be rescinded.
- (5) A taxable person that is making occasional returns—
 - (a) is not required to make quarterly returns unless Revenue Scotland requires the person to do so under subsection (3), but
 - (b) may notify Revenue Scotland that the person intends to make quarterly returns instead of occasional returns, in which case the person may move to making quarterly returns from the beginning of—

Status: *Prospective version(s) available.*

Status: *This is the original version (as it was originally enacted).*

- (i) the next accounting period to begin after the date on which Revenue Scotland receives the notice, or
 - (ii) an alternative accounting period specified by Revenue Scotland by written notice to the person.
- (6) To avoid doubt, a taxable person that is required under subsection (3) to make quarterly returns, or that intends to move to making quarterly returns (see subsection (5)(b)), must comply with section 21 (duty to register for the tax).