

These notes relate to the Air Departure Tax (Scotland) Act 2017 (asp 2) which received Royal Assent on 25 July 2017

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

THE ACT

Overview

Collection and management of ADT

- Revenue Scotland will be responsible for the collection and management of ADT, so aircraft operators that carry, or expect to carry, chargeable passengers on chargeable aircraft on flights that begin in Scotland will need to make tax returns to Revenue Scotland;
- aircraft operators are required to register for ADT and make tax returns on a quarterly basis (under section 24), unless they are eligible to make occasional returns (under section 25);
- tax that is due will need to be paid at the same time as a return is made, although tax will be treated as paid if arrangements satisfactory to Revenue Scotland are made for payment of the tax;
- if an aircraft operator that is required to register for ADT is based outside the EEA, it will need to appoint a tax representative for the purposes of ADT. If the operator already has a fiscal representative for the purposes of APD, the Act does not prevent the same person being appointed to both roles but imposes eligibility requirements against which the ADT appointment would need to be assessed;
- failures to comply with obligations relating to ADT will incur penalties under the RSTPA 2014 (see the explanation in respect of schedule 2).