



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Tax returns

23 Duty to make returns and pay tax

- (1) A taxable person must make tax returns in accordance with—
 - (a) section 24 (quarterly returns), or
 - (b) section 25 (occasional returns).
- (2) Where a return is made under section 24 or 25, or amended under section 83 of the Revenue Scotland and Tax Powers Act 2014, any tax payable as a result of the return or amendment must be paid at the same time as the return or amendment is made.
- (3) For the purpose of subsection (2), tax is treated as paid if arrangements satisfactory to Revenue Scotland are made for payment of the tax.

24 Quarterly returns

- (1) Every taxable person that is not making occasional returns must make quarterly returns.
- (2) Quarterly returns are due no later than 30 days after the end of each accounting period.
- (3) In this section, “accounting period” means—
 - (a) the period—
 - (i) beginning on the date on which the person becomes a taxable person, and
 - (ii) ending on whichever of the dates mentioned in paragraph (b) occurs next, and
 - (b) each subsequent period of 3 months ending on 31 March, 30 June, 30 September, or 31 December.
- (4) A taxable person that is making quarterly returns—

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- (a) may notify Revenue Scotland that the person intends to make occasional returns instead of quarterly returns, and
 - (b) unless subsection (5) applies, is entitled to start making occasional returns instead of quarterly returns from the beginning of—
 - (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.
- (5) If Revenue Scotland is not satisfied that a person giving notice under subsection (4) (a) is eligible to make occasional returns, Revenue Scotland may, by written notice, require the person to continue to make quarterly 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—
 - (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).

26 Form and content of returns

- (1) A return must include—
 - (a) a declaration made by the taxable person that the return is, to the best of that person's knowledge, correct and complete, or
 - (b) where the taxable person authorises an agent to complete the return, a declaration by the agent that the taxable person has declared to the agent that the information provided in the return is, to the best of the taxable person's knowledge, correct and complete.
- (2) The return must be in the form, contain the information and be made in the manner that is specified by Revenue Scotland.
- (3) Revenue Scotland may specify different forms, information, and manners of return for different purposes.
- (4) A return is treated as containing any information provided by the person making it for the purpose of completing the return.

27 Special accounting schemes

- (1) If a taxable person encounters or expects to encounter difficulties in obtaining and recording information about passengers and their agreements for carriage—
 - (a) the person may apply to Revenue Scotland for approval to use a special accounting scheme for the tax, and
 - (b) Revenue Scotland may approve the use of a special accounting scheme if it considers it appropriate to do so having regard to the difficulties that the person has encountered or expects to encounter.
- (2) A special accounting scheme is a scheme—
 - (a) whose details are agreed between Revenue Scotland and a taxable person, and
 - (b) that makes provision for methods of calculating how many passengers are to be regarded—
 - (i) as chargeable passengers carried on chargeable aircraft operated by the person, and
 - (ii) as chargeable at each tax rate.
- (3) Revenue Scotland—
 - (a) may set terms and conditions that apply generally to the use of a special accounting scheme, and
 - (b) must publish any such terms and conditions.
- (4) If a taxable person is using an approved special accounting scheme, the number of chargeable passengers carried by the person and the tax rate chargeable for the carriage of those passengers are to be regarded as the number and rate calculated in accordance with—
 - (a) the details of the special accounting scheme, and
 - (b) any general terms and conditions published under subsection (3).
- (5) Revenue Scotland may, by written notice to a taxable person, withdraw its approval for the person's use of a special accounting scheme—
 - (a) at any time, on Revenue Scotland's initiative, or
 - (b) on the application of the person.

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(6) A notice under subsection (5) has effect from the date specified in the notice.