



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Registration*

#### **21 Duty to register for tax**

- (1) This section applies to an aircraft operator if the operator—
  - (a) is not registered for the tax, and
  - (b) either—
    - (i) becomes 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 becoming 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) arises, apply to Revenue Scotland to register for the tax.
- (3) An aircraft operator is registered for the tax if Revenue Scotland has included the operator's details in the ADT register.