

*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

Part 4 – Payment, Collection and Management of Tax

Section 39 and 40 (communications with, and inaccuracies provided to, Revenue Scotland)

65. These sections are self-explanatory.