
Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Paragraph 3. (See end of Document for details)

SCHEDULE 1 CONNECTED FLIGHT RULES

Application of connected flight rules in case of error on ticket

- 3 (1) This paragraph applies if—
- (a) there is an error on a passenger's ticket at the time it is issued or last amended, and
 - (b) the error is an incorrectly specified time or airport.
- (2) If Revenue Scotland is satisfied that two flights would be connected flights under paragraph 1 or 2 if the time or airport had been correctly specified on the ticket, the flights are connected flights.
- (3) If Revenue Scotland is satisfied that two flights would not be connected flights under paragraph 1 or 2 if the time or airport had been correctly specified on the ticket, the flights are not connected flights.

Changes to legislation:

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Paragraph 3.