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*Status: This version of this contains provisions that are prospective.*  
*Changes to legislation: There are currently no known outstanding effects for the Air  
Departure Tax (Scotland) Act 2017, Paragraph 25. (See end of Document for details)*

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PROSPECTIVE

SCHEDULE 2  
MINOR AND CONSEQUENTIAL MODIFICATIONS TO  
REVENUE SCOTLAND AND TAX POWERS ACT 2014

- 25 (1) Section 233 (appealable decisions) is amended as follows.
- (2) In subsection (1), after paragraph (i) insert—
- “**(j)** subject to subsection (3A), a decision which affects—
- (i) whether a person is required to provide security for the payment of air departure tax,
  - (ii) the amount of security a person is required to provide for the payment of air departure tax,
  - (iii) any other matter relating to the provision of security for the payment of air departure tax.”
- (3) After subsection (3), insert—
- “(3A) Subsection (1)(j)—
- (a) does not entitle a person to appeal a decision of Revenue Scotland to issue a direction under section 36 of the ADT(S) Act 2017 (relating to the security required to validate the appointment of an administrative tax representative), or the contents of such a direction, but
  - (b) does entitle a person to appeal any decision of Revenue Scotland about how a direction is applied in a particular case.”

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**Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Paragraph 25.