



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 1

#### AIR DEPARTURE TAX

#### **1 Air departure tax**

- (1) A tax (to be known as air departure tax)—
  - (a) is to be charged for the carriage of passengers on any flight that begins at an airport in Scotland (see section 18),
  - (b) is to apply only in relation to the carriage of chargeable passengers (see section 2) on chargeable aircraft (see section 8), and
  - (c) is to be payable by the aircraft operator (see section 19).
- (2) Revenue Scotland is responsible for the collection and management of the tax.