



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 3

TAX RATES

17 Tax bands and tax rate amounts to be set by regulations

- (1) The Scottish Ministers must by regulations—
 - (a) define one or more tax bands by reference to the final destination (as defined in section 16(5)) of a chargeable passenger carried on a chargeable aircraft, and
 - (b) for each band defined in accordance with paragraph (a), set the amount, or the method for calculating the amount, of each tax rate described in section 16(3).
- (2) In preparing a draft of any regulations under subsection (1), the Scottish Ministers must have regard to the projected economic, environmental and social impacts of the proposed tax bands and tax rate amounts.
- (3) The Scottish Ministers must keep under review the economic, environmental and social impacts of the tax bands defined and tax rate amounts set by regulations under subsection (1).
- (4) The Scottish Ministers may by regulations make other provision concerning the structure of the tax.
- (5) Regulations under this section—
 - (a) may add, change or remove the description of any tax band, tax rate or any provision that defines or otherwise explains a term or expression, and
 - (b) may modify this Act.