



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 5

FINAL PROVISIONS

42 Regulations

- (1) Regulations under the following provisions are subject to the affirmative procedure—
 - (a) section 15 (modifying key concepts),
 - (b) section 17 (setting tax bands and tax rate amounts or making other provision concerning the structure of the tax),
 - (c) section 41 (modifying administrative provisions), if the regulations add to, replace or omit any part of the text of an Act,
 - (d) section 43 (dealing with ancillary matters), if the regulations add to, replace or omit any part of the text of an Act.
- (2) Regulations under the following provisions are subject to the negative procedure—
 - (a) section 41 (modifying administrative provisions), unless the regulations add to, replace or omit any part of the text of an Act,
 - (b) section 43 (dealing with ancillary matters), unless the regulations add to, replace or omit any part of the text of an Act,
 - (c) section 44(2) (updating references in this Act to other enactments).
- (3) Any power conferred by this Act on the Scottish Ministers to make regulations includes the power to make—
 - (a) different provision for different cases or descriptions of case or for different purposes, and
 - (b) such incidental, supplementary, consequential, transitional, transitory or saving provision as the Scottish Ministers consider necessary or expedient.
- (4) Subsection (3) does not apply to regulations made under section 48 (commencement).