



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 5

TAX ON CARRIAGE OF PASSENGERS BY AIR

Textual Amendments

F1 Pt. 4A Ch. 5 inserted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), ss. **17(1)**, 72(3)

80L Tax on carriage of passengers by air

A tax charged on the carriage of passengers by air from airports in Scotland is a devolved tax.]

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 5.