



# Scotland Act 1998

## 1998 CHAPTER 46

### [<sup>F1</sup>PART 4A

#### TAXATION]

### [<sup>F1</sup>CHAPTER 5

#### TAX ON CARRIAGE OF PASSENGERS BY AIR

#### [<sup>F1</sup>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.]

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#### **Textual Amendments**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 1998, Section 80L.