



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 5

TAX ON CARRIAGE OF PASSENGERS BY AIR

[^{F1}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.]

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.