



# Scotland Act 2016

## 2016 CHAPTER 11

### PART 2

#### TAX, BORROWING AND FINANCIAL INFORMATION

##### *Devolved taxes*

#### **17 Tax on carriage of passengers by air**

- (1) In Part 4A of the Scotland Act 1998, after Chapter 4 insert—

#### **“CHAPTER 5**

#### **TAX ON CARRIAGE OF PASSENGERS BY AIR**

#### **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.”

- (2) Tax may not be charged in accordance with that provision on the carriage of passengers boarding aircraft before the date appointed under subsection (7).
- (3) Chapter 4 of Part 1 of The Finance Act 1994 (air passenger duty) is amended as follows.
- (4) In section 28(4) (a chargeable passenger is a passenger whose journey begins at an airport in the United Kingdom), for “the United Kingdom” substitute “England, Wales or Northern Ireland”.
- (5) In section 31(4B) (exception for passengers departing from airports in designated region of the United Kingdom) for “the United Kingdom” substitute “England, Wales or Northern Ireland”.

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**Changes to legislation:** Scotland Act 2016, Section 17 is up to date with all changes known to be in force on or before 16 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (6) The Air Passenger Duty (Designated Region of the United Kingdom) Order 2001 (S.I. 2001/808) is revoked.
- (7) Subsections (3) to (6) have effect in relation to flights beginning on or after such date as the Treasury appoint by regulations made by statutory instrument.

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**Commencement Information**

**II** [S. 17](#) in force at 23.5.2016, see [s. 72\(3\)](#)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2017/455, reg. 3 by [S.I. 2019/1438 reg. 2](#)