

*These notes relate to the Air Departure Tax (Scotland) Act
2017 (asp 2) which received Royal Assent on 25 July 2017*

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

INTRODUCTION

1. These Explanatory Notes have been prepared by the Scottish Government in order to assist the reader of the Act. They do not form part of the Act and have not been endorsed by the Parliament.
2. The Notes should be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or schedule, or a part of a section or schedule, does not seem to require any explanation or comment, none is given.