

*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

THE ACT

Part 4 – Payment, Collection and Management of Tax

Section 41 – Administrative provisions may be modified by regulations

66. This section provides for regulations to make other provision relating to the payment, collection and management of the tax (other than to amend the meaning of taxable activity in section 18 or the meaning of taxable person in section 19). Regulations under this section will be subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act, and the negative procedure if they do not (see section 42(1)(c) and (2)(a)).