



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 1

AIR DEPARTURE TAX

1 Air departure tax

- (1) A tax (to be known as air departure tax)—
 - (a) is to be charged for the carriage of passengers on any flight that begins at an airport in Scotland (see section 18),
 - (b) is to apply only in relation to the carriage of chargeable passengers (see section 2) on chargeable aircraft (see section 8), and
 - (c) is to be payable by the aircraft operator (see section 19).
- (2) Revenue Scotland is responsible for the collection and management of the tax.