



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Modification of key concepts

15 Key concepts may be modified by regulations

- (1) The Scottish Ministers may by regulations make other provision concerning—
 - (a) who is a chargeable passenger,
 - (b) who is a non-chargeable passenger,
 - (c) which aircraft are chargeable aircraft,
 - (d) which aircraft are non-chargeable aircraft.
- (2) Regulations under this section—
 - (a) may add, change or remove—
 - (i) any exemption from being a chargeable passenger or chargeable aircraft, and
 - (ii) any provision that defines or otherwise explains a term or expression, and
 - (b) may modify this Act.