



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Modification of administrative provisions

41 Administrative provisions may be modified by regulations

- (1) The Scottish Ministers may by regulations make other provision concerning the payment, collection and management of the tax.
- (2) Regulations under this section—
 - (a) may add, change or remove any provision concerning the payment, collection and management of the tax or any provision that defines or otherwise explains a term or expression, and
 - (b) may modify this Act.
- (3) However, regulations under this section must not modify section 18 or 19.