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**Status:** This version of this contains provisions that are prospective.

**Changes to legislation:** There are currently no known outstanding effects for the Air  
Departure Tax (Scotland) Act 2017, Paragraph 24. (See end of Document for details)

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PROSPECTIVE

SCHEDULE 2  
MINOR AND CONSEQUENTIAL MODIFICATIONS TO  
REVENUE SCOTLAND AND TAX POWERS ACT 2014

- 24 In section 223 (certification of matters by Revenue Scotland), in subsection (1), after paragraph (c) insert—
- “(d) that an aircraft is or is not, in relation to a specified flight, a chargeable aircraft for the purposes of the ADT(S) Act 2017,
  - (e) that a passenger on an aircraft is or is not, in relation to a specified flight, a chargeable passenger for the purposes of the ADT(S) Act 2017,”.

**Status:**

This version of this contains provisions that are prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Paragraph 24.