



# 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.