



# 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.