

# Air Departure Tax (Scotland) Act 2017

### PART 4

### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Liability for tax

# PROSPECTIVE

# 18 Taxable activity

- (1) The carriage of a chargeable passenger on a chargeable aircraft, on any flight that begins at an airport in Scotland, is a taxable activity.
- (2) The tax is incurred when the aircraft first takes off on the passenger's flight.

# **Status:**

This version of this provision is prospective.

# **Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 18.