



# Scotland Act 2016

## 2016 CHAPTER 11

### PART 2

#### TAX, BORROWING AND FINANCIAL INFORMATION

##### *Devolved taxes*

#### **17 Tax on carriage of passengers by air**

- (1) In Part 4A of the Scotland Act 1998, after Chapter 4 insert—

#### **“CHAPTER 5**

#### **TAX ON CARRIAGE OF PASSENGERS BY AIR**

#### **80L Tax on carriage of passengers by air**

A tax charged on the carriage of passengers by air from airports in Scotland is a devolved tax.”

- (2) Tax may not be charged in accordance with that provision on the carriage of passengers boarding aircraft before the date appointed under subsection (7).
- (3) Chapter 4 of Part 1 of The Finance Act 1994 (air passenger duty) is amended as follows.
- (4) In section 28(4) (a chargeable passenger is a passenger whose journey begins at an airport in the United Kingdom), for “the United Kingdom” substitute “England, Wales or Northern Ireland”.
- (5) In section 31(4B) (exception for passengers departing from airports in designated region of the United Kingdom) for “the United Kingdom” substitute “England, Wales or Northern Ireland”.

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*Status: This is the original version (as it was originally enacted).*

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- (6) The Air Passenger Duty (Designated Region of the United Kingdom) Order 2001 ([S.I. 2001/808](#)) is revoked.
- (7) Subsections (3) to (6) have effect in relation to flights beginning on or after such date as the Treasury appoint by regulations made by statutory instrument.