SCOTTISH STATUTORY INSTRUMENTS

2026 No. 248 (C. 23)

AIR DEPARTURE TAX

The Air Departure Tax (Scotland) Act 2017 (Commencement No. 1) Regulations 2026

Made - - - -	*1st September 2026*
Laid before the Scottish Parliament	*3rd September 2026*
Coming into force - -	*15th September 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 48(2) and (3) of the Air Departure Tax (Scotland) Act 2017(**a**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Air Departure Tax (Scotland) Act 2017 (Commencement No. 1) Regulations 2026 and come into force on 15 September 2026.

(2) In these Regulations, "the Act" means the Air Departure Tax (Scotland) Act 2017.

Appointed day

2.—(1) 15 September 2026 is the day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in the schedule of these Regulations (the subject matter of which is described in the corresponding entry in column 2 of that table).

(2) Where a purpose is specified in column 3 of that table, the corresponding provision in column 1 comes into force in accordance with paragraph (1) only for that purpose.

JENNY GILRUTH
A member of the Scottish Government

St Andrew's House,
Edinburgh
1st September 2026

(**a**) 2017 asp 2.

SCHEDULE *Regulation 2(1) and (2)*

Provisions of the Act coming into force on 15 September 2026

Column 1 (provisions of the Act)	*Column 2 (subject matter)*	*Column 3 (purpose)*
Section 2	Meaning of chargeable passenger	
Section 8	Meaning of chargeable aircraft	
Section 15	Key concepts may be modified by regulations	
Section 17(4) and (5)	Tax bands and tax rate amounts to be set by regulations	For the purpose of making regulations under section 17(4)
Section 41	Administrative provisions may be modified by regulations	

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force section 2, section 8, section 15, section 17(4) and (5) (for the purpose of making regulations under section 17(4)), and section 41 of the Air Departure Tax (Scotland) Act 2017 ("the Act") on 15 September 2026.

The Bill for the Act received Royal Assent on 25 July 2017. Sections 42, 43, 44 and 46 to 49 and schedule 3 came into force the following day.

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