

Airport passenger duty bill passed



Finance Secretary Derek Mackay

A bill to replace Air Passenger Duty in Scotland was passed by the Scottish Parliament last week.

The Air Departure Tax (Scotland) Bill sets the structure of the new tax and how it will be collected and managed by Revenue Scotland. Detail on tax bands and tax rate amounts will be set out in secondary legislation in the autumn, as part of the Scottish Government's budget process and alongside other devolved taxes.

Finance Secretary Derek Mackay said: "The Scottish Government's plans for ADT are a key part of our economic strategy for sustainable growth, in particular boosting trade, investment, influence and networks.

"Scotland is already an attractive destination for business and inbound tourism, but it is important, particularly given the economic threat posed by Brexit, that we continue to be open to key and emerging markets in order to further capitalise on the opportunities that exist.

"Our airports are competing on a world stage to secure new routes and capacity. Reducing the tax burden helps ensure a more level playing field with many other European airports competing to secure the same airlines and similar routes. New routes will enhance business connectivity and tourism as well as providing new jobs.

"The establishment of ADT is another important milestone on the journey to enhance Scotland's fiscal powers, and another example of this Government continuing to move ahead with pace

and purpose in order to ensure we are ready to begin using Scotland's new powers once they are devolved to the Scottish Parliament."