

# Air Departure Tax (Scotland) Bill

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## Marshalled List of Amendments selected for Stage 3

The Bill will be considered in the following order—

Sections 1 to 42  
Long Title

Schedules 1 to 3

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 10

#### Derek Mackay

**1** In section 10, page 8, line 25, at end insert—

<( ) In preparing a draft of any regulations under subsection (1), the Scottish Ministers must have regard to the projected economic, environmental and social impacts of the proposed tax bands and tax rate amounts.

5 ( ) The Scottish Ministers must keep under review the economic, environmental and social impacts of the tax bands defined and tax rate amounts set by regulations under subsection (1).>

#### Andy Wightman

**1A** As an amendment to amendment 1, line 2, after <must> insert <—

(a)>

#### Andy Wightman

**1B** As an amendment to amendment 1, line 4, at end insert <, and

(b) act in the way best calculated to make progress toward—

(i) the emission reduction targets set out in Part 1 of the Climate Change (Scotland) Act 2009,

(ii) the Purpose Targets set out in their National Performance Framework, as in effect on the day on which such regulations are laid before the Scottish Parliament.>

#### Andy Wightman

**1C** As an amendment to amendment 1, line 4, at end insert—

<( ) At the time of laying regulations under subsection (1) before the Scottish Parliament, the Scottish Ministers must publish an assessment of the projected economic, environmental and social impacts of the proposed tax bands and tax rate amounts.

( ) The assessment must include—

- (a) information about—
    - (i) any changes in aviation emissions that are projected to result from the proposed tax bands and tax rate amounts,
    - (ii) any impact on air quality and noise levels in the vicinity of airports and flightpaths in Scotland that are projected to result from the proposed tax bands and tax rate amounts,
    - (iii) in relation to each income decile group, the share of the increase or (as the case may be) decrease in tax which each group is estimated to pay under the proposed tax bands and tax rate amounts, and
  - (b) the steps that the Scottish Ministers intend to take to compensate for any such projected increase in aviation emissions.
- ( ) For the purposes of this section—
- “aviation emissions” means greenhouse gas emissions arising from any flight that begins at an airport in Scotland,
  - “greenhouse gas” has the same meaning as in section (10)(1) of the Climate Change (Scotland) Act 2009.>

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