

These documents relate to the Air Departure Tax (Scotland) Bill (SP Bill 3) as introduced in the Scottish Parliament on 19 December 2016

## Air Departure Tax (Scotland) Bill

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### Statements on legislative competence

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Air Departure Tax (Scotland) Bill, introduced in the Scottish Parliament on 19 December 2016. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 3–FM);
  - Explanatory Notes (SP Bill 3–EN);
  - a Policy Memorandum (SP Bill 3–PM).
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### Presiding officer's statement on legislative competence

On 19 December 2016, the Presiding Officer (Rt Hon Ken Macintosh MSP) made the following statement:

“In my view, the provisions of the Air Departure Tax (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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### Scottish Government statement on legislative competence

On 19 December 2016, the Cabinet Secretary for Finance and the Constitution (Derek Mackay MSP) made the following statement:

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“In my view, the provisions of the Air Departure Tax (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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