

Date and time	Meeting title	Any meeting agenda(s)	Any meeting minute(s)	Attendees	Actions
03 June 2021: 14:00-14:30	ADT catch-up	None	None	• Two exempted under s38(1)(b): personal information	None identified
08 June 2021 11:30-12:00	APD consultation	None	None	• Three exempted under s38(1)(b): personal information	None identified
16 June 2021 16:45-17:15	HMT/SG APD	None	None	• Seven exempted under s38(1)(b): personal information	None identified
18 June 2021 10:00-10:30	HMT/SG APD	None	None	• Six exempted under s38(1)(b): personal information	None identified
23 August 2021: 12:00-12:45	Air Departure Tax (ADT) policy	None	None	• Leanne Dobson, Special Adviser • Two exempted under s38(1)(b): personal information	None identified
27 October 2021 14:45-15:00	HMT/Scottish Government – APD	None	None	• Four exempted under s38(1)(b): personal information	None identified
1 November 2021 15:00-15:30	APD/ADT	None	None	• Two exempted under s38(1)(b): personal information	None identified
07 December 2021 10:30-11:00	FW: APD	None	None	• Five exempted under s38(1)(b): personal information	None identified
09 December 2021 11:30-12:00	Cancelled: APD	None	None	Cancelled, so no attendees	Meeting cancelled
23 February 2022 17:00-17:30	APD reforms	None	None	• Three exempted under s38(1)(b): personal information	None identified
26 April 2022 12:30-13:00	APD	None	None	• Five exempted under s38(1)(b): personal information	None identified

17 June 2022 15:30- 16:00	Meeting to discuss ADT	None	None	<ul style="list-style-type: none"> • Kate Higgins, Special Adviser • Leanne Dobson, Special Adviser • Callum McCaig, Special Adviser • Five exempted under s38(1)(b): personal information 	None identified
20 July 2022 12:00-12:30	ADT options	None	None	<ul style="list-style-type: none"> • Four exempted under s38(1)(b): personal information 	None identified
28 July 2022 15:10- 15:40	ADT and the Aviation Strategy	None	None	<ul style="list-style-type: none"> • Seven exempted under s38(1)(b): personal information 	None identified
22 August 2022 15:30- 14:00	C/U - ADT, RS, DTLWG etc	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
8 September 2022: 15:00-16:00	Next steps on ADT	None	None	<ul style="list-style-type: none"> • Eleven exempted under s38(1)(b): personal information 	None identified
13 September 2022 14:00- 14:30	ADT catch-up	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
20 September 2022 14:00- 14:30	Tax and Aviation Strategy	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified
14 October 2022 15:00- 15:30	ADT catch-up	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
10 November 2022: 10:30 – 11:30	Catch up re ADT	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
15 November 2022 12:00- 12:30	Catch up re ADT	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified

30 November 2022: 11:15-12:00	Air Departure Tax Meeting	None	None	<ul style="list-style-type: none"> • Andrew Scott, Director of Tax and Revenues • Three exempted under s38(1)(b): personal information 	None identified
01 December 2022: 14:00-14:30	Budget - Aggregates and ADT	None	None	<ul style="list-style-type: none"> • Four exempted under s38(1)(b): personal information 	None identified
10 January 2023 11:00-12:00	Aviation/ADT/CCP Discussion	None	None	<ul style="list-style-type: none"> • Nine exempted under s38(1)(b): personal information 	None identified
10 January 2023 14:30-15:00	Catch-up on ADT	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
24 January 2023 14:30-15:00	ADT Call	None	None	<ul style="list-style-type: none"> • Leanne Dobson, Special Adviser • One exempted under s38(1)(b): personal information 	None identified
01 February 2023 09:30-10:00	ADT, etc.	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
9 February 2023 15:30-16:00	Transport Roundtable: Aviation (mode shift to rail and ADT)	<ol style="list-style-type: none"> 1. What are the concrete actions that we can announce in Spring, alongside the CCC Response? <ol style="list-style-type: none"> a) Are these wholly new announcements? b) What are the costs and risks of the announcements? What mitigation/communications do we need to put in place? 2. What are the next steps for CCP policy development, including the costs and benefits? 3. What is the timescales for developing this policy package? When will Ministers be asked for decision? 4. What additional impact would 1/ and, separately, 2/ have on carbon emissions reduction, and 	None	<ul style="list-style-type: none"> • Nine exempted under s38(1)(b): personal information 	None identified

		<p>what 'gap' would remain as a result?</p> <p>5. What – if any- barriers still exist to building a sufficient policy package, and how can you be supported to tackle these?</p>			
17 February 2023 10:00-10:30	APD chat	None	None	<ul style="list-style-type: none"> • Four exempted under s38(1)(b): personal information 	None identified
20 March 2023 11:30-12:00	ADT Bill Experiences	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified
13 April 2023 11:30-12:00	ADT note	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified
4 May 2023 10:15-10:30	ADT - quick catch up	None	None	<ul style="list-style-type: none"> • Alex Doig, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
16 May 2023 11:30-12:00	Pre-meet: ADT	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
16 May 2023 16:00-16:30	Meeting: Air Departure Tax (ADT) Submission Discussion	Exempt under section s.29(1)(a) policy formulation	Exempt under section s.29(1)(a) policy formulation	<ul style="list-style-type: none"> • Tom Arthur MSP, Minister for Community Wealth and Public Finance • Andrew Scott, Director of Tax and Revenues • Two exempted under s38(1)(b): personal information 	None identified
19 May 2023 11:00-12:00	FW: Air Departure Tax and Aviation Policy Catch-up meeting	None	None	<ul style="list-style-type: none"> • Gary Cox, Director – Aviation, Maritime, Freight and Canals, Transport Scotland • Three exempted under s38(1)(b): personal information 	None identified
8 June 2023 11:00-11:30	Air Departure Tax STATA project.	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
11 August 2023 10:45-11:15	Discuss agenda for ADT call with DFM & Mr Arthur	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified

22 August 2023 08:00- 08:30	Meeting: DFM / Mr Arthur - Air Departure Tax (ADT)	Exempt under section s.29(1)(a): policy formulation	Exempt under section s.29(1)(a): policy formulation	<ul style="list-style-type: none"> • Shona Robison MSP, Deputy First Minister and Cabinet Secretary for Finance • Tom Arthur MSP, Minister for Community Wealth and Public Finance • Callum McCaig, Special Adviser • Andrew Scott, Director of Tax and Revenues, Scottish Government • Alex Doig, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	<ul style="list-style-type: none"> • “It was agreed that: a) The position of Scottish Ministers remains to defer the introduction of ADT until a solution to the Highlands and Islands (H&I) exemption issue can be found. b) Until this matter is resolved, tax officials should: (i) Exempt under section s.29(1)(a): policy formulation. (ii) Exempt under section s.29(1)(a): policy formulation. ”
25 August 2023 11:00- 12:00	ADT	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
11 September 2023 11:30- 12:00	ADT update	None	None	<ul style="list-style-type: none"> • Five exempted under s38(1)(b): personal information 	None identified
24 October 2023 13:00- 14:00	ADT options - brainstorming session	None	None	<ul style="list-style-type: none"> • Gary Cox, Director – Aviation, Maritime, Freight and Canals, Transport Scotland • Alex Doig, Deputy Director, Land and Environmental Taxation, Scottish Government • Five exempted under s38(1)(b): personal information 	None identified
1 November 2023 12:00- 12:30	ADT - project timeline and initiation	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified

19 January 2024 10:00- 10:30	Deep-dive: Air Departure Tax	None	None	<ul style="list-style-type: none"> • Lucy O'Carroll, Director of Fiscal Policy and Constitution, Scottish Government • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
16 February 2024 10:00- 10:30	Check-in on ADT	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified
19 March 2024 13:00- 14:00	Subsidy control assessments of Air Departure Tax options	None	None	<ul style="list-style-type: none"> • Seven exempted under s38(1)(b): personal information 	None identified
25 March 2024 13:00- 14:00	Update on ADT and next steps	None	None	<ul style="list-style-type: none"> • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
10 April 2024 14:00- 15:00	Air Departure Tax analytical needs	None	None	<ul style="list-style-type: none"> • Seven exempted under s38(1)(b): personal information 	None identified
22 April 2024 14:30- 15:00	Pre-meet on APD	None	None	<ul style="list-style-type: none"> • Gary Cox, Director – Aviation, Maritime, Freight and Canals, Transport Scotland • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Four exempted under s38(1)(b): personal information 	None identified
24 April 10:00-11:00	Air Departure Tax catch-up	None	None	<ul style="list-style-type: none"> • Seven exempted under s38(1)(b): personal information 	None identified
8 May 2024 11:00-12:00	FW: Air Departure Tax catch-up	None	None	<ul style="list-style-type: none"> • Meeting moved to 24 April, so no attendees 	Meeting moved

16 May 2024 14:00- 15:00	Air Departure Tax analytical needs catch-up	Agenda: 1. Comments on submission to Ms Robison. 2. Analysis update 3. AOB	None	• Six exempted under s38(1)(b): personal information	None identified
23 May 2024 15:30- 16:15	Intro call - Air Departure Tax & Island Connectivity Plan	None	None	• Seven exempted under s38(1)(b): personal information	None identified
20 June 2024 11:15- 12:00	ADT: business case and next steps	None	None	• Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information	None identified
11 July 2024 13:30- 14:00	ADT forward planning	None	None	• Two exempted under s38(1)(b): personal information	None identified
24 July 2024	Air Departure Tax: Fiscal Framework and the Block Grant Adjustment	None	None	• Gary Cox, Director – Aviation, Maritime, Freight and Canals, Transport Scotland • Eleven exempted under s38(1)(b): personal information	1. Explore what budgetary arrangements are in place for the partial devolution of Air Passenger Duty to Northern Ireland (Tax) - I've had a look at some NI Assembly documents and can see that after the NIE got the power to adjust the rate on direct long- haul flights in 2012, it swiftly acted to zero-rate these flights. However, long-haul flights from Northern Ireland actually ceased in October

					<p>2018 and this has annually resulted in a negative Block Grant adjustment of approximately £2.3 million per year.</p> <ul style="list-style-type: none"> - I can see from some HM Treasury documents that the NIE's Block Grant Adjustment for direct long-haul Air Passenger Duty is unusual in that it is based on passenger numbers rather than tax revenues. <p>2. Redacted under s29(1)(a) – relates to formulation of policy.</p> <p>3. Redacted under s29(1)(a) – relates to formulation of policy.</p> <p>4. Redacted under s29(1)(a) – relates to formulation of policy.</p>
24 July 2024 12:00-12:30	ADT and subsidy control	None	None	• Seven exempted under s38(1)(b): personal information	None identified
31 July 2024 09:30-10:00	Pre-meet - Call with HMRC to discuss Air Passenger Duty data	None	None	• Four exempted under s38(1)(b): personal information	None identified

31 July 2024 10:00-10:30	Scot Gov and HMRC: Air Passenger Duty data	None	Annex C in previous response	<ul style="list-style-type: none"> • Nine exempted under s38(1)(b): personal information 	<ul style="list-style-type: none"> • Redacted under s29(1)(a) – relates to formulation of policy.
5 August 2024 12:00-12:30	Devolution of Air Passenger Duty	None	None	<ul style="list-style-type: none"> • Ten exempted under s38(1)(b): personal information 	<ul style="list-style-type: none"> • Offer of a follow-up call and further background information
15 August 2024 14:30-15:00	HMT/SG - APD/ADT	None	None	<ul style="list-style-type: none"> • Four exempted under s38(1)(b): personal information 	None identified
15 August 2024 15:30-16:00	Aviation/Tax: ADT	None	None	<ul style="list-style-type: none"> • Gary Cox, Director – Aviation, Maritime, Freight and Canals, Transport Scotland • Four exempted under s38(1)(b): personal information 	None identified
22 August 2024 12:00-12:30	Devolution of Air Passenger Duty	None	None	<ul style="list-style-type: none"> • Ten exempted under s38(1)(b): personal information 	None identified
4 September 2024 15:30-16:00	ADT appraisal analytical needs	None	None	Meeting moved to 12 September 2024, so no attendees.	Meeting moved, so no actions or decisions.
5 September 2024 13:30-14:00	ADT/subsidy control: next steps	None	None	<ul style="list-style-type: none"> • Eight exempted under s38(1)(b): personal information 	None identified
12 September 2024 15:30-16:00	ADT appraisal analytical needs	None	None	<ul style="list-style-type: none"> • Fiona Brown, Interim Director of Transport Strategy and Analysis, Transport Scotland • Seven exempted under s38(1)(b): personal information 	None identified
13 September 2024	FOI request - Air Departure Tax	None	None	<ul style="list-style-type: none"> • Two exempted under s38(1)(b): personal information 	None identified
19 September 2024 15:00-16:00	ADT discussion room booking	None	None	<ul style="list-style-type: none"> • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified

19 September 2024 15:15-16:00	Next steps on Air Departure Tax (ADT)	None	None	<ul style="list-style-type: none"> • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
24 September 2024 11:00-11:30	Air Departure Tax update.	None	None	<ul style="list-style-type: none"> • Fiona Brown, Interim Director of Transport Strategy and Analysis, Transport Scotland • Two exempted under s38(1)(b): personal information 	None identified
1 October 2024 15:00-15:30	Air Departure Tax	None	None	<ul style="list-style-type: none"> • Lucy O'Carroll, Director for Tax, Scottish Government • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
3 October 2024 09:30-10:00	ADT advice to Ministers - ready for final review	None	None	<ul style="list-style-type: none"> • Colin MacBean, Deputy Director, Land and Environmental Taxation, Scottish Government • Three exempted under s38(1)(b): personal information 	None identified
21 October 2024 13:00-13:45	Intro call - Environmental Taxes team	None	None	<ul style="list-style-type: none"> • Three exempted under s38(1)(b): personal information 	None identified

**Minutes of Air Departure Tax (ADT) meeting
Tuesday 22 August 2023 via Teams**

Present: Shona Robison MSP, Deputy First Minister and Cabinet Secretary for Finance (**DFM**), Tom Arthur MSP, Minister for Community Wealth and Public Finance (**MCWPF**), Andrew Scott, Director of Tax and Revenues (**AS**), [s38(1)(b)] Environmental Taxes Team Leader [s38(1)(b)], [s38(1)(b)], Senior Tax Policy Officer ([s38(1)(b)]), [s38(1)(b)], Deputy Private Secretary ([s38(1)(b)]), [s38(1)(b)], Assistant Private Secretary ([s38(1)(b)])

Apologies: Alex Doig, Deputy Director of Land and Environmental Taxation, [s38(1)(b)], Head of Environmental Taxes and New Revenues

Introduction [(s.29(1)(a))]

1. MCWPF noted his view remains that the Scottish Government (SG) should not take any action in this policy area which could be detrimental to Highlands & Islands (H&I) connectivity or business interests, relative to the status quo.

Discussion

2. [s.29(1)(a)].
3. [s.29(1)(a)].
4. [s.29(1)(a)].
5. [s.29(1)(a)].
6. [s.29(1)(a)].
7. [s.29(1)(a)].
8. [s.29(1)(a)].

9. [s.29(1)(a)].

10. It was agreed:

a) **The position of Scottish Ministers remains to defer introduction of ADT until a solution to the Highlands and Islands (H&I) exemption issue can be found.**

b) Until this matter is resolved, Tax officials should:

i. **[s.29(1)(a)].**

ii. **[s.29(1)(a)].**

Afternoon all,

Thanks for the call on Wednesday to discuss Air Departure Tax and the Block Grant Adjustment. As mentioned in the call, here are some action points (with some updates):

Action points:

1. Explore what budgetary arrangements are in place for the partial devolution of Air Passenger Duty to Northern Ireland (Tax)
 - I've had a look at some [NI Assembly documents](#) and can see that after the NIE got the power to adjust the rate on direct long-haul flights in 2012, it swiftly acted to zero-rate these flights. However, long-haul flights from Northern Ireland actually ceased in October 2018 and this has annually resulted in a negative Block Grant adjustment of approximately £2.3 million per year.
 - I can see from some [HM Treasury documents](#) that the NIE's Block Grant Adjustment for direct long-haul Air Passenger Duty is unusual in that it is based on passenger numbers rather than tax revenues.
2. [s.29(1)(a)].
3. [s.29(1)(a)].
4. [s.29(1)(a)].

Please let me know if any of these need to be amended.

Thanks

[s38(1)(b)]

[s38(1)(b)] | Senior Tax Policy Adviser
New and Environmental Taxes Unit | Directorate for Taxation | Scottish Government
3-D North | Victoria Quay | Edinburgh | EH6 6QQ

[s38(1)(b)]



AIR DEPARTURE TAX DATA – Tax and OCEA officials call with HMRC – 31 July 2024

Introduction

- [s38(1)(b)] set out context of Air Departure Tax (ADT) – Scottish Parliament passed legislation in 2017; implementation has been on hold due to concerns over the Highlands & Islands exemption; [s.29(1)(a)].

Discussion

- [s38(1)(b)] set out the format of the Air Passenger Duty (APD) tax return, which is the source of HMRC’s primary data collection for APD.
 - APD returns are submitted on a monthly basis by air carriers.
 - The APD tax return records the period covered, the tax band (Domestic, A, B or C), the tax rate (reduced, standard or higher), passenger numbers, and exempt passenger numbers.
 - [s35(1)(d)].
 - [s35(1)(d)].
 - [s35(1)(d)]
- [s38(1)(b)] also explained that HMRC have a separate tax return for the ‘occasional operator scheme’. This covers business jets taking fewer than 12 flights a year, and must be submitted to HMRC within 7 days of a flight.
- [s38(1)(b)] queried whether APD tax return data tracks connecting flights within the UK. [s38(1)(b)] said that it does not show specifically where connecting flights have been taken; but CAA data can be used as a proxy given that it records direct flights.
- [s38(1)(b)] explained that some air carriers have split operations and therefore submit separate APD returns from their component air carriers (e.g. Aer Lingus has separate UK and ROI entities). Reporting procedures are at the air carrier’s discretion.
- [s38(1)(b)] queried whether APD data records passengers booking a flight or passengers taking a flight. [s38(1)(b)] answered that the APD data shows flights taken by passengers in a given month, which must be reported to HMRC via the tax return by the 22nd of the following month.
- [s38(1)(b)] asked if APD data has only shown the 4-band outturn data since April 2023, given that this is when the tax bands changed from 2-bands to 4. [s38(1)(b)] suggested that there may have been estimates of how the 2 bands would map on to the 4 bands prior to April 2023, but that the APD outturn data before April 2023 will only show data by 2 bands.
- [s38(1)(b)] set out that, upon implementation of ADT, connected flights from rUK which transfer in Scotland will be treated the same as UK flights which transfer in France i.e. liable for APD for the whole journey unless they do not qualify as connected flights. It will not be necessary to agree whether flights are assigned to APD or ADT, as airlines will declare the appropriate tax to the relevant authority.
- [s38(1)(b)] asked whether passengers must be travelling with the same air carrier for journeys to qualify as connected. [s38(1)(b)] said that no, provided the connected flights rules are met.

List of attendees

Name	Organisation	Name	Organisation
[s38(1)(b)]	Scottish Government	[s38(1)(b)]	HMRC
[s38(1)(b)]	Scottish Government	[s38(1)(b)]	HMRC
[s38(1)(b)]	Scottish Government	[s38(1)(b)]	HMRC
[s38(1)(b)]	Scottish Government	[s38(1)(b)]	HMRC
		[s38(1)(b)]	HMRC

From: [s38(1)(b)]@gov.scot>
Sent: Tuesday, August 6, 2024 6:09 PM
To: [s38(1)(b)] (CS&TD) [s38(1)(b)]@hmrc.gov.uk>; [s38(1)(b)] (CS&TD Indirect Tax) [s38(1)(b)]@hmrc.gov.uk>; [s38(1)(b)] (CS&TD Indirect Tax) [s38(1)(b)]@hmrc.gov.uk>; [s38(1)(b)] (CS&TD SPD Fiscal Events & Wider Government Team) [s38(1)(b)]@hmrc.gov.uk>; [s38(1)(b)] (CS&TD) [s38(1)(b)]@hmrc.gov.uk>
Cc: [s38(1)(b)]@gov.scot; [s38(1)(b)]@gov.scot; [s38(1)(b)]@gov.scot; [s38(1)(b)]@hmtreasury.gov.uk
Subject: Scottish Government Air Passenger
Duty data request.

Afternoon all,

Thanks again for speaking with [s38(1)(b)]and myself last week about the data HMRC currently holds on Air Passenger Duty.

I attach a summary note. Please let me know if you'd like any changes/additions.

It sounds like some of the data collected from the APD tax returns would be useful for assessing the current APD tax base in Scotland, as part of our ongoing work to implement ADT.

I'd be very grateful if you would be able to share with us:

1. [s.29(1)(a)]
2. [s.29(1)(a)]
3. [s.29(1)(a)]

I appreciate you may need a completed data request form of some kind to share the above data, so please let me know if that's the case – or indeed if you have any questions at all.

Best wishes
[s38(1)(b)]

[s38(1)(b)]| Senior Tax Policy Adviser
New and Environmental Taxes Unit | Directorate for Taxation |
Scottish Government 3-D North | Victoria Quay | Edinburgh | EH6
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[s38(1)(b)]@gov.scot|



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From: [s38(1)(b)]@gov.scot>

Sent: Monday, August 5, 2024 4:50 PM

To: [s38(1)(b)] (DBT) [s38(1)(b)]@businessandtrade.gov.uk>

Cc: [s38(1)(b)]@gov.scot[s38(1)(b)], @gov.scot; [s38(1)(b)] (DBT)

<[s38(1)(b)]@businessandtrade.gov.uk>; [s38(1)(b)] (DBT)

<[s38(1)(b)]@businessandtrade.gov.uk>; [s38(1)(b)]@gov.scot; [s38(1)(b)]@gov.scot;

[s38(1)(b)]@gov.scot; [s38(1)(b)]@gov.scot;

[s38(1)(b)]@gov.scot

Subject: RE: Devolvment of Air Passenger Duty

Hi [s38(1)(b)],

Thanks for your time this morning and for the offer of a follow-up call. I've checked calendars on our side and we have availability on the following dates:

Wed 21st Aug - 10:00 – 12:30

Thurs 22nd Aug 09:30 – 12:30

Hopefully you have a free slot during these periods though happy to look at other dates. We'll also forward some additional background information.

Kind Regards

[s38(1)(b)]

[s38(1)(b)]@gov.scot

Tel[s38(1)(b)], Mob: [s38(1)(b)]