Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Air Departure
Tax (Scotland) Act 2017, Cross Heading: Other key concepts. (See end of Document for details)

Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

PROSPECTIVE

Other key concepts

11   Meaning of flight

(1) In this Act, "flight", in relation to a person, means the person's carriage on an aircraft.

(2) For the purpose of this Act, a person's flight is to be regarded as—
    (a)   beginning when the person first boards the aircraft, and
    (b)   ending when the person finally disembarks from the aircraft.

12   Meaning of carriage and agreement for carriage

(1) In this Act—
    "agreement for carriage", in relation to a person, means any agreement or arrangement under which the person is carried, irrespective of—
        (a)   whether the carriage is by a single carrier or successive carriers,
        (b)   whether the agreement or arrangement was made by or on behalf of the person,
        (c)   whether the person is carried for reward (as defined in section 3(4)),
        (d)   whether the agreement or arrangement is in writing, and
        (e)   whether a ticket is issued for any flights covered by the agreement or arrangement,
    "carriage" means carriage wholly or partly by air, and "carried" has a corresponding meaning.

(2) For the purpose of section 4(b)(ii) (chargeable passenger exemption for children under 16), section 7(3)(b) (changes of circumstance beyond passengers' control) and

schedule 1 (connected flight rules), two or more flights are to be regarded as being covered by the same agreement for carriage only if—

(a) a ticket is issued for all the flights (whether a single ticket for all the flights or separate tickets), and

(b) the departure time, departure airport and arrival airport for each flight are specified—

(i) if a single ticket is issued, on the ticket, or

(ii) if separate tickets are issued, on a written summary that forms part of the agreement for carriage.

13 Meaning of maximum passenger capacity and maximum take-off weight

(1) In this Act—

"maximum passenger capacity", in relation to an aircraft, means the allowable maximum number of persons who may be seated on the aircraft, excluding members of the flight crew and cabin attendants,

"maximum take-off weight", in relation to an aircraft, means the allowable maximum weight of the aircraft and its contents when taking off (assuming the most favourable circumstances for take-off).

(2) The allowable maximums referred to in subsection (1) must ordinarily be determined by reference to the certificate of airworthiness that is in force for the aircraft.

(3) However, if an allowable maximum referred to in subsection (1) is stated in a notice published by Revenue Scotland in relation to a class or description of aircraft, or in a notice issued by Revenue Scotland to an aircraft operator in relation to a particular aircraft, the allowable maximum is as stated in the notice.

14 Meaning of standard class travel

(1) For the purposes of this Act, carriage on a flight is to be regarded as standard class travel if—

(a) the seats for passengers whose agreement for carriage provides for that class of travel have a pitch no greater than 1.016 metres, and

(b) the class of travel is the only, or the most basic, class of travel available on the flight.

(2) The pitch of a seat ("seat A")—

(a) is the distance between a fixed point on seat A and the same point on—

(i) the seat immediately in front of seat A, or

(ii) if there is no seat immediately in front of seat A, the seat immediately behind seat A, and

(b) if there is no seat immediately in front of or behind seat A, is to be determined with regard to any guidance issued by Revenue Scotland for that purpose.

(3) Whether a class of travel is the only, or the most basic, class of travel available on a flight is to be determined with regard to any guidance issued by Revenue Scotland for that purpose.

Status:

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Changes to legislation:

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