



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PROSPECTIVE

PART 3

TAX RATES

16 Tax structure

- (1) The carriage of a chargeable passenger on a chargeable aircraft incurs tax at a rate that is determined by the passenger's final destination and class of travel.
- (2) The passenger's final destination determines which tax band applies (see section 17).
- (3) The passenger's class of travel determines which rate of tax applies within the applicable band, as follows—
 - (a) the special rate applies if the aircraft is a special category aircraft,
 - (b) if the aircraft is not a special category aircraft—
 - (i) the standard rate applies if the passenger's agreement for carriage provides for standard class travel on every flight covered by the agreement,
 - (ii) the premium rate applies in any other case.
- (4) The amount of each tax rate is the amount set for that rate by the Scottish Ministers by regulations under section 17.
- (5) The final destination of a chargeable passenger carried on a flight—
 - (a) is the place—
 - (i) where the flight ends, or
 - (ii) if the flight and one or more subsequent flights are connected flights, where the last connected flight ends, and
 - (b) is to be determined by reference to the passenger's ticket (if any) as it stands immediately before the flight takes off.
- (6) An aircraft is to be regarded as a special category aircraft if it has—
 - (a) a maximum take-off weight of 20 tonnes or more, and

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, PART 3. (See end of Document for details)

- (b) a maximum passenger capacity of no more than 18 passengers.

17 Tax bands and tax rate amounts to be set by regulations

- (1) The Scottish Ministers must by regulations—
 - (a) define one or more tax bands by reference to the final destination (as defined in section 16(5)) of a chargeable passenger carried on a chargeable aircraft, and
 - (b) for each band defined in accordance with paragraph (a), set the amount, or the method for calculating the amount, of each tax rate described in section 16(3).
- (2) 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.
- (3) 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).
- (4) The Scottish Ministers may by regulations make other provision concerning the structure of the tax.
- (5) Regulations under this section—
 - (a) may add, change or remove the description of any tax band, tax rate or any provision that defines or otherwise explains a term or expression, and
 - (b) may modify this Act.

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