



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Chargeable passengers and exemptions

PROSPECTIVE

2 Meaning of chargeable passenger

- (1) Every person carried on a flight that begins at an airport in Scotland is a chargeable passenger unless—
 - (a) the person is working during the flight, or
 - (b) the person is a non-chargeable passenger in relation to the flight under any of sections 3 to 7 or regulations made under section 15.
- (2) A person is to be regarded as working during a flight only if the person is carried on the flight for the sole purpose of doing any of the following during the flight—
 - (a) acting as a member of the flight crew or as a cabin attendant,
 - (b) ensuring the hygienic preparation and handling of food and drink,
 - (c) carrying out work relating to the safety or security of the aircraft or of passengers or goods carried on the aircraft (which includes escorting a passenger or goods),
 - (d) carrying out repairs or maintenance on the aircraft.

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 2.