



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 4

#### PAYMENT, COLLECTION AND MANAGEMENT OF TAX

##### *Handling agents*

#### **37 Meaning of handle and handling agent**

In this Act—

“handle”, in relation to passengers carried on an aircraft, means to make arrangements for—

- (a) the allocation of seats to the passengers,
- (b) the handling of the baggage of the passengers, or
- (c) the supervision of the boarding of the passengers,

“handling agent”, in relation to a taxable person, means a person who, under an agreement with the taxable person, handles passengers carried on aircraft operated by the taxable person.