



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Chargeable passengers and exemptions

PROSPECTIVE

6 NATO passengers

- (1) A passenger is a non-chargeable passenger in relation to a flight if—
- (a) the passenger is a NATO passenger who is carried on the flight in that capacity,
 - (b) one of the following applies—
 - (i) the aircraft operator is a NATO visiting force or NATO IMHQ,
 - (ii) the passenger is carried on a charter flight, where the aircraft and its crew have been chartered by a NATO visiting force or NATO IMHQ, or
 - (iii) the passenger is carried on any other flight under an agreement for carriage, and
 - (c) if paragraph (b)(ii) or (iii) applies, the charter agreement or agreement for carriage is accompanied by a declaration that complies with subsection (2).
- (2) The declaration must—
- (a) identify the flight that will carry passengers for whom the exemption under this section is claimed,
 - (b) in the case of the situation referred to in subsection (1)(b)(iii), identify each passenger for whom the exemption is claimed,
 - (c) certify that the passengers for whom the exemption is claimed are NATO passengers,
 - (d) certify that the carriage of the NATO passengers on the flight is for official purposes, and
 - (e) be signed by an authorised officer of the NATO visiting force or NATO IMHQ.

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 6. (See end of Document for details)

(3) In this section—

“authorised officer”, in relation to a NATO visiting force or NATO IMHQ, means a person whose status as an authorised contracting officer has been notified by the NATO visiting force or NATO IMHQ to Revenue Scotland and, in the situation referred to in subsection (1)(b)(iii), to the aircraft operator,

“NATO IMHQ” means a headquarters or organisation designated for the purposes of any provision of the International Headquarters and Defence Organisations Act 1964,

“NATO passenger” means a passenger on a flight—

(a) who is—

(i) for the purposes of any provision of the Visiting Forces Act 1952, a serving member of a NATO visiting force,

(ii) a person recognised by the Secretary of State as a member of a civilian component of a NATO visiting force, or

(iii) a military or civilian member of a NATO IMHQ, and

(b) who is not—

(i) a British citizen, a British overseas citizen, a British national (overseas), or a British overseas territories citizen (with those terms having the same meanings as in the British Nationality Act 1981),

(ii) a person who is settled in the United Kingdom (within the meaning of the Immigration Act 1971 – see section 33(2A) of that Act),

“NATO visiting force” means a visiting force of a country, other than the United Kingdom, which is a party to the North Atlantic Treaty,

“North Atlantic Treaty” means the North Atlantic Treaty signed at Washington on 4 April 1949.

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 6.