



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 2

#### KEY CONCEPTS

##### *Chargeable passengers and exemptions*

#### 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.
- (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

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*Status: Prospective version(s) available.*

*Status: This is the original version (as it was originally enacted).*

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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.