



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 2

#### KEY CONCEPTS

##### *Chargeable aircraft and exemptions*

#### **8 Meaning of chargeable aircraft**

- (1) An aircraft is a chargeable aircraft in relation to a flight if it has the characteristics specified in subsection (2), unless the aircraft is a non-chargeable aircraft under section 9 or 10 or regulations made under section 15.
- (2) The characteristics are that the aircraft—
  - (a) is a fixed-wing aircraft designed or adapted to carry persons in addition to the flight crew,
  - (b) has a maximum take-off weight of 5.7 tonnes or more, and
  - (c) is fuelled by kerosene.