

EXPLANATORY NOTES

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

INTRODUCTION

BACKGROUND

THE ACT

Overview

Liability for tax

Exemptions

Tax rates

Collection and management of ADT

PART 1 – AIR DEPARTURE TAX

PART 2 – KEY CONCEPTS

Section 2 – Meaning of chargeable passenger

Section 3 – Passengers not carried for reward

Section 4 – Passengers under the age of 16

Section 5 – Passengers carried on connected flights

Section 6 – NATO passengers

Section 7 – Changes of circumstance beyond passengers' control

Section 8 – Meaning of chargeable aircraft

Section 9 – Aircraft used under public service obligation

Section 10 – Aircraft used for military, emergency, training or research flights

Sections 11 to 14

Section 15 – Key concepts may be modified by regulations

PART 3 – TAX RATES

PART 4 – PAYMENT, COLLECTION AND MANAGEMENT OF TAX

These notes relate to the Air Departure Tax (Scotland) Act 2017 (asp 2)

Sections 18 and 19 (taxable activities and taxable persons)

Sections 20 to 22 (registration)

Sections 23 to 27 (tax returns)

Sections 28 to 34 (tax representatives)

Sections 35 and 36 (security)

Sections 37 and 38 (handling agents)

Section 39 and 40 (communications with, and inaccuracies provided to, Revenue Scotland)

Section 41 – Administrative provisions may be modified by regulations

PART 5 – FINAL PROVISIONS

Section 46 – Crown application

SCHEDULES

Schedule 1 – Connected flight rules

Schedule 2 – Minor and consequential amendments

Schedule 3 – Index of defined expressions

PARLIAMENTARY HISTORY