

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

THE ACT

Part 2 – Key Concepts

Section 2 – Meaning of chargeable passenger

12. The effect of this section is that every person carried on a flight that begins in Scotland is a chargeable passenger, unless the person is working during the flight or qualifies for an exemption as a non-chargeable passenger. Some exemptions are set out in sections 3 to 7. Further exemptions may be set, or existing exemptions modified or removed, by regulations made under section 15.
13. For a person to be treated as working during a flight, the person must be carried on the flight for the sole purpose of carrying out an activity described in section 2(2) during the flight. The activities described in section 2(2)(a), (b) and (d) are self-explanatory. Section 2(2)(c) covers work relating to the safety or security of the aircraft or of passengers or goods carried on the aircraft, and includes escorting a passenger or goods. Not all persons who escort a passenger or goods on a flight would be considered to be working during the flight. The paragraph must be read in its context, which requires that the person is carried for the sole purpose of carrying out the activity in relation to the flight. Persons whose work escorting a person or goods continues after the flight, or whose work has no connection with the aircraft operator, would not be considered to be working during the flight for the purpose of this section: for example, a teacher accompanying students on a school trip or a courier delivering diplomatic documents.