

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

THE ACT

Part 2 – Key Concepts

Section 8 – Meaning of chargeable aircraft

23. The effect of this section is that ADT is only charged in respect of chargeable passengers carried on certain aircraft, referred to in the Act as chargeable aircraft. A chargeable aircraft is a fixed-wing aircraft, fuelled by kerosene (equivalent to aviation turbine fuel, or “Avtur”), with a maximum take-off weight of 5.7 tonnes or more. Every aircraft that meets those criteria is a chargeable aircraft, unless the aircraft qualifies for an exemption as a non-chargeable aircraft.
24. Rotary aircraft such as helicopters, and aircraft not fuelled by kerosene (such as piston-engine aircraft which are typically fuelled by aviation gasoline, or “Avgas”) are not chargeable aircraft.
25. Chargeable aircraft exemptions are set out in sections 9 and 10. Further chargeable aircraft exemptions may be set, or the existing exemptions modified or removed, by the Scottish Ministers by regulations made under section 15.
26. The following examples show the maximum take-off weights of some aircraft currently used in Scotland. Maximum take-off weight is defined in section 13.

<i>Example</i>	<i>Tax outcome</i>
<p><i>Example 1 (aircraft with a maximum take-off weight of less than 5.7 tonnes)</i></p> <ul style="list-style-type: none">• BN-2 Islander: used on intra-island routes in Orkney, and between Oban and Coll, Colonsay and Tiree, this small turboprop plane has a maximum take-off weight of 2.994 tonnes.• Viking Twin Otter 400: used on routes between Glasgow and Barra, Campbeltown and Tiree, this small turboprop plane has a maximum take-off weight of 5.670 tonnes.	No ADT is payable for the carriage of passengers on these aircraft. Both are too light to be chargeable aircraft. In addition, the BN-2 Islander is fuelled by Avgas, not Avtur (kerosene).
<p><i>Example 2 (aircraft with a maximum take-off weight of 5.7 tonnes or more)</i></p> <ul style="list-style-type: none">• Let L-410: used on flights between Glasgow and the Isle of Man, this aircraft has a maximum take-off weight of 7 tonnes.	ADT is payable for the carriage of chargeable passengers on these aircraft because each aircraft has a maximum take-off weight of more than 5.7 tonnes.

These notes relate to the Air Departure Tax (Scotland) Act 2017 (asp 2) which received Royal Assent on 25 July 2017

<i>Example</i>	<i>Tax outcome</i>
<ul style="list-style-type: none">• Saab 340: used on most Highlands and Islands routes, this aircraft has a maximum take-off weight of 13.99 tonnes.• Boeing 777-300ER: with a maximum take-off weight of 251.29 tonnes, this is the largest aircraft currently used on long haul routes from a Scottish airport.	