

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

AIR DEPARTURE TAX (SCOTLAND) ACT 2017

EXPLANATORY NOTES

THE ACT

Part 4 – Payment, Collection and Management of Tax

Sections 18 and 19 (taxable activities and taxable persons)

44. These sections define taxable activity and taxable person. Their combined effect is that every aircraft operator that carries a chargeable passenger on a chargeable aircraft on a flight that begins at an airport in Scotland is a taxable person. Section 19(2) clarifies that the aircraft operator, and not the passenger, is the taxpayer.