



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 4

PAYMENT, COLLECTION AND MANAGEMENT OF TAX

Liability for tax

18 Taxable activity

- (1) The carriage of a chargeable passenger on a chargeable aircraft, on any flight that begins at an airport in Scotland, is a taxable activity.
- (2) The tax is incurred when the aircraft first takes off on the passenger's flight.

19 Taxable persons

- (1) Every aircraft operator that carries out a taxable activity is a taxable person.
- (2) The taxable person is the taxpayer (for the purposes of the Revenue Scotland and Tax Powers Act 2014), irrespective of whether that person recovers from chargeable passengers all or any part of the cost of the tax.