



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Chargeable aircraft and exemptions

PROSPECTIVE

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

- (1) An aircraft is a non-chargeable aircraft in relation to a flight if the flight is one described—
 - (a) under the heading “Aviation” in the Annex to the Directive identified in subsection (3), and
 - (b) in a paragraph under that heading that is specified in subsection (2).
- (2) The relevant paragraphs (which list aviation activities excluded from the greenhouse gas emission allowance trading scheme of the European Union) are—
 - (a) paragraph (b) (which covers military flights performed by military aircraft and customs and police flights),
 - (b) paragraph (c) (which covers flights related to search and rescue, fire-fighting flights, humanitarian flights and emergency medical service flights),
 - (c) paragraph (f) (which covers training flights performed exclusively for the purpose of obtaining a licence, or a rating in the case of cockpit flight crew where this is substantiated by an appropriate remark in the flight plan provided that the flight does not serve for the transport of passengers or cargo, or both, or for the positioning or ferrying of the aircraft),
 - (d) paragraph (g) (which covers flights performed exclusively for the purpose of scientific research or for the purpose of checking, testing or certifying aircraft or equipment whether airborne or ground-based).
- (3) The Directive referred to in subsection (1) is Directive [2003/87/EC](#) of the European Parliament and of the Council of 13 October 2003 as interpreted in accordance with

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 10. (See end of Document for details)

paragraphs 2.2 to 2.5 of the Annex to Commission Decision [2009/450/EC](#) of 8 June 2009.

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