



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 3

TAX RATES

16 Tax structure

- (1) The carriage of a chargeable passenger on a chargeable aircraft incurs tax at a rate that is determined by the passenger's final destination and class of travel.
- (2) The passenger's final destination determines which tax band applies (see section 17).
- (3) The passenger's class of travel determines which rate of tax applies within the applicable band, as follows—
 - (a) the special rate applies if the aircraft is a special category aircraft,
 - (b) if the aircraft is not a special category aircraft—
 - (i) the standard rate applies if the passenger's agreement for carriage provides for standard class travel on every flight covered by the agreement,
 - (ii) the premium rate applies in any other case.
- (4) The amount of each tax rate is the amount set for that rate by the Scottish Ministers by regulations under section 17.
- (5) The final destination of a chargeable passenger carried on a flight—
 - (a) is the place—
 - (i) where the flight ends, or
 - (ii) if the flight and one or more subsequent flights are connected flights, where the last connected flight ends, and
 - (b) is to be determined by reference to the passenger's ticket (if any) as it stands immediately before the flight takes off.
- (6) An aircraft is to be regarded as a special category aircraft if it has—
 - (a) a maximum take-off weight of 20 tonnes or more, and
 - (b) a maximum passenger capacity of no more than 18 passengers.