



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 5

#### FINAL PROVISIONS

#### 44 Interpretation

(1) In this Act—

“administrative tax representative” means a tax representative that is appointed as described in section 29(2),

“ADT register” means the register kept under section 20,

“airport” means an aerodrome as defined in section 105(1) of the Civil Aviation Act 1982,

“certificate of airworthiness” has the same meaning as in the Air Navigation Order 2016 (S.I. 2016/765),

“connected flights” means flights that are connected in terms of the rules that are set out in schedule 1,

“EEA agreement” means the agreement on the European Economic Area signed at Oporto on 2 May 1992, together with the Protocol adjusting that Agreement signed at Brussels on 17 March 1993, as modified or supplemented from time to time,

“EEA State” means—

(a) a member State of the EU, or

(b) any other State that is a party to the EEA agreement,

“exemption” means any provision for—

(a) a passenger carried on an aircraft to be a non-chargeable passenger (see sections 3 to 7 and 15), or

(b) an aircraft to be a non-chargeable aircraft (see sections 9, 10 and 15),

“fiscal tax representative” means a tax representative that is not an administrative tax representative,

“flight crew” includes the pilot, flight navigator, flight engineer and flight radiotelephony operator for a flight, but does not include a cabin attendant,

“kerosene” has the meaning given in section 1(8) of the Hydrocarbon Oil Duties Act 1979,

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*Changes to legislation: There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 44. (See end of Document for details)*

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“non-chargeable aircraft” means an aircraft on which the aircraft operator may carry passengers without incurring tax,

“non-chargeable passenger” means a passenger whom the aircraft operator may carry on an aircraft without incurring tax,

“occasional return” means a tax return made under section 25,

“operator”, in relation to an aircraft, means the person having the management of the aircraft,

“passenger” means a person who—

(a) is carried on a flight, and

(b) is not working during the flight (as defined in section 2(2)),

“quarterly return” means a tax return made under section 24,

“tax” means air departure tax,

“tax representative” means a tax representative appointed under section 28 (which may be a fiscal tax representative or an administrative tax representative),

“ticket” means a document which—

(a) is issued to a passenger for one or more flights, and

(b) specifies the departure airport, date and time, and the arrival airport, for each flight.

(2) If an enactment referred to in a definition in this section, or in any other provision of this Act, is repealed and re-enacted (with or without modification)—

(a) the reference to the enactment must be construed as a reference to the re-enacted enactment unless the Scottish Ministers by regulations provide otherwise, and

(b) the Scottish Ministers may by regulations amend the definition so that it refers to the re-enacted enactment.

**Changes to legislation:**

There are currently no known outstanding effects for the Air Departure Tax (Scotland) Act 2017, Section 44.