

# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 2

#### KEY CONCEPTS

##### *Chargeable passengers and exemptions*

#### 7 **Changes of circumstance beyond passengers' control**

- (1) A passenger is a non-chargeable passenger in relation to a flight if, but for a change of circumstances beyond the passenger's control, the passenger would be a non-chargeable passenger in relation to the flight under any of sections 3 to 6 or regulations made under section 15.
- (2) Subsection (1) applies only if—
  - (a) the passenger has a ticket for the flight, and
  - (b) the change of circumstances arises after the ticket is issued or last amended.
- (3) A passenger is a non-chargeable passenger in relation to a flight ("flight F") if—
  - (a) the passenger is carried on flight F—
    - (i) because of a change of circumstances beyond the passenger's control, but
    - (ii) in the course of travel that is covered by an agreement for carriage,
  - (b) the passenger has a ticket for every flight that is covered by the same agreement for carriage, and
  - (c) the departure airport, date and time, and the arrival airport, for flight F are not shown on the ticket when the ticket is issued or last amended.
- (4) A change of circumstances is to be regarded as beyond a passenger's control if it is not attributable to an act or omission of the passenger.