

# Air Departure Tax (Scotland) Act 2017 2017 asp 2

## PART 2

## KEY CONCEPTS

#### Chargeable aircraft and exemptions

### 9 Aircraft used under public service obligation

- (1) An aircraft is a non-chargeable aircraft in relation to a flight if the flight is operated under a public service obligation.
- (2) In this section, "public service obligation" means an obligation imposed by a Member State of the European Union in accordance with Article 16 of Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 (common rules for the operation of air services).