



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 2

#### KEY CONCEPTS

##### *Other key concepts*

#### **11 Meaning of flight**

- (1) In this Act, “flight”, in relation to a person, means the person’s carriage on an aircraft.
- (2) For the purpose of this Act, a person’s flight is to be regarded as—
  - (a) beginning when the person first boards the aircraft, and
  - (b) ending when the person finally disembarks from the aircraft.