



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Other key concepts

14 Meaning of standard class travel

- (1) For the purposes of this Act, carriage on a flight is to be regarded as standard class travel if—
 - (a) the seats for passengers whose agreement for carriage provides for that class of travel have a pitch no greater than 1.016 metres, and
 - (b) the class of travel is the only, or the most basic, class of travel available on the flight.
- (2) The pitch of a seat (“seat A”)—
 - (a) is the distance between a fixed point on seat A and the same point on—
 - (i) the seat immediately in front of seat A, or
 - (ii) if there is no seat immediately in front of seat A, the seat immediately behind seat A, and
 - (b) if there is no seat immediately in front of or behind seat A, is to be determined with regard to any guidance issued by Revenue Scotland for that purpose.
- (3) Whether a class of travel is the only, or the most basic, class of travel available on a flight is to be determined with regard to any guidance issued by Revenue Scotland for that purpose.