



Air Departure Tax (Scotland) Act 2017

2017 asp 2

PART 2

KEY CONCEPTS

Other key concepts

13 Meaning of maximum passenger capacity and maximum take-off weight

(1) In this Act—

“maximum passenger capacity”, in relation to an aircraft, means the allowable maximum number of persons who may be seated on the aircraft, excluding members of the flight crew and cabin attendants,

“maximum take-off weight”, in relation to an aircraft, means the allowable maximum weight of the aircraft and its contents when taking off (assuming the most favourable circumstances for take-off).

(2) The allowable maximums referred to in subsection (1) must ordinarily be determined by reference to the certificate of airworthiness that is in force for the aircraft.

(3) However, if an allowable maximum referred to in subsection (1) is stated in a notice published by Revenue Scotland in relation to a class or description of aircraft, or in a notice issued by Revenue Scotland to an aircraft operator in relation to a particular aircraft, the allowable maximum is as stated in the notice.