

## **Participant Information Sheet**

### **Survey on the Draft Technical Guidance for the Air Departure Tax**

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Dear Participant,

You are invited to take part in a survey to help improve the technical guidance that will support the introduction of the new Air Departure Tax (ADT). Before you decide whether to participate, please read the following information carefully.

#### **What is the research about?**

This research survey seeks feedback on the clarity, usability, and effectiveness of the draft technical guidance for ADT. Your input will help Revenue Scotland improve guidance materials for businesses and stakeholders ahead of the tax going live.

#### **What will I have to do?**

If you agree to take part:

- The survey will open in early September 2026 and close 4 weeks later.
- You will review the draft technical guidance for ADT, which should take no more than 3 hours.
- You will complete an online survey using Microsoft Forms, and this should take approximately 10 minutes. You can also add comments to the MS Word document we send you.
- The survey will ask for your views on the technical guidance, including its clarity and how easily it can be applied to your circumstances.

The total time commitment is approximately 3 hours and 10 minutes. Participation is entirely voluntary.

#### **What are the benefits?**

Your feedback will directly inform the development of clearer, more useful ADT guidance for taxpayers and stakeholders. By taking part, you are helping to improve support for businesses during the transition from the UK Air Passenger Duty to ADT.

#### **What are the risks?**

The risks are minimal.

- Your organisation category and an organisation email address will not be collected.
- You will not be identifiable from your responses.
- Data will be handled securely and reported in anonymised, summarised form to minimise this risk.

#### **What if I do not want to take part?**

Participation is voluntary. You are free to decline to participate or exit the survey at any time without providing a reason.

**What happens to the information?**

- Survey responses will be stored securely by Revenue Scotland.
- Responses will be analysed and may be used to:
  - Improve ADT technical guidance
  - Inform Revenue Scotland's annual reporting
  - Present anonymised findings at conferences or professional events
- Any reporting will be fully anonymised, and no individual participant or organisation will be identifiable.

**Who else is taking part?**

Participants will include a range of stakeholders, including:

- Commercial Airlines
- Private Jet Operators
- Aircraft management company and service providers
- Professional bodies and tax advisors
- Other Government bodies

**What if something goes wrong?**

If you experience any issues while completing the survey, you can exit at any time.

As the survey does not collect your email address, your response cannot be identified, amended nor deleted if you request this.

**What happens at the end of the research?**

Responses will be reviewed to improve ADT technical guidance and summarised in an internal report for Revenue Scotland. A summary of the key findings may also be published online as part of stakeholder updates.

**What if I have more questions or do not understand something?**

If you have any questions about the survey or require further information before deciding to take part, please contact the project team using the details at the end of this document.

**What happens if I change my mind during the study?**

You can exit the survey at any point before submission.

**What is the Legal basis for this Research**

The legal basis for using the information you provide during this research is Article (6(1)(e)) from the UK General Data Protection Regulation. This means that this information is processed in the public interest, i.e., to improve services for the public. You have control over the information you share with us as part of this research. Data will be processed in accordance with Revenue Scotland's [Privacy notice and cookie policy | Revenue Scotland](#). Please contact us if you have any questions about this.

**Contact Information**

Allan Macdonald  
Project Manager  
Revenue Scotland  
Email: [ADTInfo@revenue.scot](mailto:ADTInfo@revenue.scot)

If you would like to take part, please respond to this email to confirm your participation.

Thank you for your time and contribution to improving the ADT guidance.