

## 1 Rates of air passenger duty

- (1) In section 30 of FA 1994 (air passenger duty: rates), for subsections (1) to (4) substitute—
  - “(1) Air passenger duty is chargeable on the carriage of each chargeable passenger at the rate determined as follows.
  - (2) If the passenger’s journey ends at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A—
    - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £11, and
    - (b) in any other case, the rate is £22.
  - (3) If the passenger’s journey ends at a place in a territory specified in Part 2 of Schedule 5A—
    - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £45, and
    - (b) in any other case, the rate is £90.
  - (4) If the passenger’s journey ends at a place in a territory specified in Part 3 of Schedule 5A—
    - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £50, and
    - (b) in any other case, the rate is £100.
  - (4A) If the passenger’s journey ends at any other place—
    - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £55, and
    - (b) in any other case, the rate is £110.”
- (2) Schedule [\[j700as\]](#) contains further provision about air passenger duty.
- (3) The amendment made by subsection (1) has effect in relation to the carriage of passengers beginning on or after 1 November 2009.

## SCHEDULE

Section 1

## AIR PASSENGER DUTY

*Amendments*

- 1 Chapter 4 of Part 1 of FA 1994 (air passenger duty) is amended as follows.
- 2 (1) Section 30 (rates of duty) is amended as follows.
  - (2) After subsection (8) insert –

“(8A) The Treasury may by order amend Schedule 5A.”
  - (3) Omit subsections (9) to (9B).
- 3 For section 39 substitute –

**“39 Schemes for simplified operation of Chapter**

  - (1) This section applies if the Commissioners consider that, having regard to difficulties encountered or expected to be encountered by any registered operator in obtaining and recording information about passengers and their journeys, it is appropriate for this Chapter to have effect in relation to the registered operator in accordance with a special accounting scheme.
  - (2) The Commissioners may agree with the registered operator that this Chapter is to have effect in relation to the registered operator in accordance with a special accounting scheme agreed between the Commissioners and the registered operator (but subject to subsection (4)).
  - (3) A special accounting scheme is a scheme which makes provision for methods of calculating –
    - (a) how many persons are to be regarded for the purposes of this Chapter as chargeable passengers carried by chargeable aircraft operated by a registered operator, and
    - (b) how many of those are to be so regarded as having been so carried on journeys in respect of which duty is chargeable at any particular rate.
  - (4) The Commissioners may publish a notice specifying terms and conditions subject to which special accounting schemes are to have effect.
  - (5) Where the Commissioners and a registered operator have agreed that this Chapter is to have effect in relation to the registered operator in accordance with a special accounting scheme, this Chapter has effect in relation to the registered operator in accordance with the scheme (and with any notice under subsection (4) which has been published by the Commissioners and not withdrawn) for the period agreed by the Commissioners and the registered operator.

- (6) The Commissioners and the registered operator may at any time agree to vary the special accounting scheme for the future.
- (7) The Commissioners may at any time (whether or not on the application of the registered operator) terminate the operation of the special accounting scheme by giving notice to the registered operator.”
- 4 In section 42(4) (orders), after “passengers” insert “, or to increase the rate of air passenger duty to be charged on the carriage of any chargeable passengers whose journeys end in any place,”.
- 5 After Schedule 5 insert –

“SCHEDULE 5A

AIR PASSENGER DUTY: TERRITORIES ETC

PART 1

PART 1 TERRITORIES

Albania	Finland	Latvia	Portugal (including Madeira)
Algeria	France (including Corsica)	Libya	Russian Federation, west of the Urals
Andorra	Germany	Liechtenstein	Romania
Austria	Gibraltar	Lithuania	San Marino
Azores	Greece	Luxembourg	Serbia
Belarus	Greenland	Former Yugoslav Republic of Macedonia	Slovak Republic
Belgium	Guernsey	Malta	Slovenia
Bosnia and Herzegovina	Hungary	Moldova	Spain (including the Balearic Islands and the Canary Islands)
Bulgaria	Iceland	Monaco	Sweden
Croatia	Republic of Ireland	Montenegro	Switzerland
Cyprus	Isle of Man	Morocco	Tunisia

Czech Republic	Italy (including Sicily and Sardinia)	Netherlands	Turkey
Denmark (including the Faroe Islands)	Jersey	Norway (including Svalbard)	Ukraine
Estonia	Republic of Kosovo	Poland	Western Sahara

## PART 2

## PART 2 TERRITORIES

Afghanistan	Egypt	Kazakhstan	Saudi Arabia
Armenia	Equatorial Guinea	Kuwait	Senegal
Azerbaijan	Eritrea	Kyrgyzstan	Sierra Leone
Bahrain	Ethiopia	Lebanon	Sudan
Benin	Gabon	Liberia	Syria
Bermuda	Gambia	Mali	Tajikistan
Burkina Faso	Georgia	Mauritania	Togo
Cameroon	Ghana	Niger	Turkmenistan
Canada	Guinea	Nigeria	Uganda
Cape Verde	Guinea-Bissau	Oman	United Arab Emirates
Central African Republic	Iran	Pakistan	United States of America
Chad	Iraq	Qatar	Uzbekistan
Democratic Republic of Congo	Israel and the Occupied Palestinian Territories	Russian Federation, east of the Urals	Yemen
Republic of Congo	Ivory Coast	Saint Pierre and Miquelon	
Djibouti	Jordan	Sao Tome and Principe	

PART 3

PART 3 TERRITORIES

Angola	Cuba	Macao SAR	Saint Helena
Anguilla	Dominica	Madagascar	Saint Lucia
Antigua and Barbuda	Dominican Republic	Malawi	Saint Martin
Aruba	Ecuador	Maldives	Saint Vincent and the Grenadines
Ascension Island	El Salvador	Martinique	Seychelles
Bahamas	French Guiana	Mauritius	Somalia
Bangladesh	Grenada	Mayotte	South Africa
Barbados	Guadeloupe	Mexico	Sri Lanka
Belize	Guatemala	Mongolia	Suriname
Bhutan	Guyana	Montserrat	Swaziland
Botswana	Haiti	Mozambique	Tanzania
Brazil	Honduras	Namibia	Thailand
British Indian Ocean Territory	Hong Kong SAR	Nepal	Trinidad and Tobago
British Virgin Islands	India	Netherlands Antilles	Turks and Caicos Islands
Burma	Jamaica	Nicaragua	Venezuela
Burundi	Japan	Panama	Vietnam
Cayman Islands	Kenya	Puerto Rico	Virgin Islands
China	North Korea	Reunion	Zambia
Colombia	South Korea	Rwanda	Zimbabwe”
Comoros	Laos	Saint Barthelemy	
Costa Rica	Lesotho	Saint Christopher and Nevis (St Kitts and Nevis)	

*Consequential repeals*

- 6 In consequence of the amendments made by section {j700a} and this Schedule, omit—
- (a) section 15 of FA 1995,
  - (b) subsections (1) to (5) of section 18 of FA 2000,
  - (c) subsection (7) of that section,
  - (d) section 121 of FA 2002, and
  - (e) section 12 of FA 2007.

*Commencement etc*

- 7 The amendments made by paragraphs 2(3) and 6(a), (b), (d) and (e) have effect in relation to the carriage of passengers beginning on or after 1 November 2009.
- 8 (1) No agreement for Chapter 4 of Part 1 of FA 1994 to have effect in relation to a registered operator in accordance with a special accounting scheme pursuant to section 39 of FA 1994 as substituted by paragraph 3 may be made so as to have effect as respects the carriage of passengers beginning before 1 November 2009.
- (2) Nothing in this Schedule affects the continuing operation of, or of schemes prepared under, that section as it has effect immediately before this Act is passed as respects the carriage of passengers beginning before 1 November 2009.