



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Air passenger duty

9 Rates of air passenger duty.

- (1) In subsection (2) of section 30 of the ^{M1}Finance Act 1994 (rate of duty for journeys ending in the UK, another EEA State or certain territories for whose external relations either the UK or another member State is responsible), for “£5” there shall be substituted “£10”.
- (2) In subsection (4) of that section (rate of duty in other cases), for “£10” there shall be substituted “£20”.
- (3) This section applies in cases where, in accordance with section 28(2)(a) of that Act (duty becomes due when aircraft first takes off on passenger’s flight), duty becomes due on or after 1st November 1997.

Marginal Citations

M1 1994 c. 9.

Status:

Point in time view as at 31/07/1997. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 9.