



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Air passenger duty

18 Rates of duty.

^{F1}(1)

^{F1}(2)

^{F1}(3)

^{F1}(4)

^{F1}(5)

(6) At the end of the section add—

“(10) In this section “standard class travel”, in relation to carriage on an aircraft, means—

- (a) in the case of an aircraft on which only one class of travel is available, that class of travel;
- (b) in any other case, the lowest class of travel available on the aircraft.”.

^{F2}(7)

(8) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st April 2001.

Textual Amendments

F1 S. 18(1)-(5) omitted (with effect in accordance with Sch. 5 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(i)**

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, Section 18. (See end of Document for details)*

F2 S. 18(7) omitted (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(ii)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 18.