



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Air passenger duty

121 Air passenger duty: extension of area to which EEA rates apply

- (1) Section 30 of the Finance Act 1994 (c. 9) (the rate of duty) is amended as follows.
- (2) In subsection (2) (rate where journey ends at a place in the defined area and in an EEA State etc) omit the word “or” immediately preceding paragraph (b) and at the end of that paragraph add “or
 - (c) any qualifying territory (so long as not falling within paragraph (a) above),”.
- (3) In subsection (3) (which defines the area referred to in subsection (2)) for “32 degrees E” substitute “45 degrees E”.
- (4) After subsection (9) (meaning of “EEA State”) insert—

“(9A) In this section “qualifying territory” means each of the following territories—

Bulgaria	Latvia	Slovak Republic
Cyprus	Lithuania	Slovenia
Czech Republic	Malta	Switzerland
Estonia	Poland	Turkey.
Hungary	Romania	

Status: This is the original version (as it was originally enacted).

- (9B) The Treasury may by order amend the definition of “qualifying territory” in subsection (9A) above by adding, removing, or varying the description of, any territory.”.
- (5) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st November 2002.