
STATUTORY INSTRUMENTS

1995 No. 1216

CUSTOMS AND EXCISE

The Air Passenger Duty (Extended Schemes) Regulations 1995

<i>Made</i>	- - - -	<i>11th May, 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th May, 1995</i>
<i>Coming into force</i>	- -	<i>1st June 1995</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 39(9) of the Finance Act 1994⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and Commencement

1. These Regulations may be cited as the Air Passenger Duty (Extended Schemes) Regulations 1995 and shall come into force on 1st June 1995.

Extended schemes

2.—(1) Section 39 of the Finance Act 1994 (schemes for simplifying operations of reliefs, etc.) shall be amended as follows.

(2) After subsection (2) insert—

“(2A) A scheme may be either a standard scheme or an extended scheme.”.

(3) In subsection (3) for “A scheme prepared” substitute “A standard scheme”.

(4) In subsection (4) for “A scheme” substitute “A standard scheme”.

(5) After subsection (4) insert—

“(4A) An extended scheme for a registered operator shall relate to all persons who are carried—

(a) on chargeable aircraft operated by that operator, and

(b) in circumstances where the aircraft take off in the United Kingdom;

and in this section any reference to persons travelling with a registered operator is a reference to persons who fall within this subsection in relation to him.

(1) 1994 c. 9; sections 28 to 44 of and Schedule 6 to that Act contain provisions about air passenger duty.

- (4B) An extended scheme for a registered operator shall provide, in relation to persons travelling with him in the period specified in the scheme, for methods of calculating—
- (a) how many of them may be treated as persons who are not passengers,
 - (b) how many of them may be treated as passengers who are not chargeable passengers, and
 - (c) how many of them may be treated as passengers on the carriage of whom duty shall be charged at the rate mentioned in section 30(2) above.”.
- (6) In subsection (5)(a) for “passengers” substitute “persons”.
- (7) In subsection (7) omit “and subsection (8) below shall apply”.
- (8) In subsection (8) for “This Chapter shall have effect for the specified period” substitute “Where a standard scheme has effect for the specified period, this Chapter shall have effect for that period”.
- (9) After subsection (8) insert—
- “(8A) Where an extended scheme has effect for the specified period, this Chapter shall have effect for that period as if, except in accordance with provision made to the contrary by the scheme (by virtue of subsection (4B) above)—
- (a) each of the persons travelling with the registered operator were passengers of his,
 - (b) each of those passengers were chargeable passengers, and
 - (c) duty were charged on the carriage of each of them at the rate mentioned in section 30(4) above.”.

New King’s Beam House 22 Upper Ground London SE1 9PJ

11th May 1995

D. J. Howard
Commissioner of Customs and Excise

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 39 of the Finance Act 1994 provides for airlines to use a scheme to identify the exemptions from duty for connected flights and return journeys within the United Kingdom. These Regulations amend and expand section 39 so as to enable extended schemes to be permitted under which all exemptions from duty may be calculated if the registered operator so desires.