
STATUTORY INSTRUMENTS

1995 No. 1216

The Air Passenger Duty (Extended Schemes) Regulations 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.

(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.”.