STATUTORY INSTRUMENTS

2007 No. 22

EXCISE

The Air Passenger Duty (Rate) (Qualifying Territories) Order 2007

Made - - - -	*9th January 2007*
Laid before the House of Commons - - - -	*9th January 2007*
Coming into force - -	*1st February 2007*

The Treasury make the following Order in exercise of the power conferred by section 30(9B) of the Finance Act 1994(**1**):

1.—(1) This Order may be cited as the Air Passenger Duty (Rate) (Qualifying Territories) Order 2007.

(2) It comes into force on 1st February 2007 and applies to the carriage of a passenger on an aircraft which begins on or after that date.

2. In the list of territories in subsection (9A) of section 30 of the Finance Act 1994 insert (in the appropriate place according to alphabetical order) the following territories —

Albania

Bosnia and Herzegovina

Former Yugoslav Republic of Macedonia

Kosovo under the Interim Administration of the United Nations Mission

Montenegro

Serbia.

(**1**) 1994 c.9; subsections (9A) and (9B) were inserted by section 121(1) and (4) of the Finance Act 2002 (c.23). Subsection (9A) was amended by S.I. 2006/2693, which added Croatia to the list of territories in that subsection.

Dave Watts
Alan Campbell
Two of the Lords Commissioners of Her
Majesty's Treasury

9th January 2007

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st February 2007, extends the destinations to which the lower rates of air passenger duty in section 30(3A) of the Finance Act 1994 apply by adding the territories listed in article 2 to the list of qualifying territories in section 30(9A) of that Act.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.