



## 2012 CHAPTER 5

### **Setting of rate of air passenger duty**

1.—(1) This section sets the rate of air passenger duty for the purposes of subsections (3)(a) and (b), (4)(a) and (b), (5)(a) and (b) and (5A)(a), (b) and (c) of section 30A of the Finance Act 1994.

- (2) The rate set for the purposes of subsection (3)(a) of that section is £0.
- (3) The rate set for the purposes of subsection (3)(b) of that section is £0.
- (4) The rate set for the purposes of subsection (4)(a) of that section is £0.
- (5) The rate set for the purposes of subsection (4)(b) of that section is £0.
- (6) The rate set for the purposes of subsection (5)(a) of that section is £0.
- (7) The rate set for the purposes of subsection (5)(b) of that section is £0.
- (8) The rate set for the purposes of subsection (5A)(a)(i) of that section is £0.
- (9) The rate set for the purposes of subsection (5A)(b)(i) of that section is £0.
- (10) The rate set for the purposes of subsection (5A)(c)(i) of that section is £0.

(11) This section has effect in relation to the carriage of air passengers beginning on or after the relevant day (as defined in section 30A of the Finance Act 1994).

### **Payments to HMRC**

2. The Department of Finance and Personnel may pay to the Commissioners of Her Majesty's Revenue and Customs ("HMRC") such sums as the Department thinks fit towards any expenditure incurred by HMRC in connection with air passenger duty chargeable at the rate set, or proposed to be set, for the purposes of the statutory provisions mentioned in section 1(1).

**Commencement**

3. This Act, except this section and section 4, shall come into operation on such day or days as the Department of Finance and Personnel may by order appoint.

**Short title**

4. This Act may be cited as the Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012.