These notes refer to the Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012 (c.5) which received Royal Assent on 11 December 2012

Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012

EXPLANATORY NOTES

INTRODUCTION

- 1. These Explanatory Notes relate to the Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012 which received Royal Assent on 11 December 2012. They have been prepared by the Department of Finance and Personnel in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by the Assembly.
- 2. The Notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not require an explanation or comment, none is given.