



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER IV

AIR PASSENGER DUTY

The duty

28 Air passenger duty.

- (1) A duty to be known as air passenger duty shall be charged in accordance with this Chapter on the carriage on a chargeable aircraft of any chargeable passenger.
- (2) Subject to the provisions of this Chapter about accounting and payment, the duty in respect of any carriage on an aircraft of a chargeable passenger—
 - (a) becomes due when the aircraft first takes off on the passenger's flight, and
 - (b) shall be paid by the operator of the aircraft.
- [^{F1}(3) Sections 29 and 29A below set out how to determine if an aircraft is a chargeable aircraft for the purposes of this Chapter.]
- (4) Subject to sections 31 and 32 below, every passenger on an aircraft is a chargeable passenger for the purposes of this Chapter if his flight begins at an airport in [^{F2}England, Wales or Northern Ireland].
- (5) In this Chapter, "flight", in relation to any person, means his carriage on an aircraft; and for the purposes of this Chapter, a person's flight is to be treated as beginning when he first boards the aircraft and ending when he finally disembarks from the aircraft.

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Textual Amendments

- F1** S. 28(3) substituted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 17](#)
- F2** Words in s. 28(4) substituted (with effect in accordance with s. 17(7) of the amending Act) by [Scotland Act 2016 \(c. 11\)](#), [ss. 17\(4\)](#), [72\(3\)](#)

29 Chargeable aircraft.

- ^{F3}(1) For the purposes of this Chapter an aircraft is a chargeable aircraft if—
- (a) it is a fixed-wing aircraft designed or adapted to carry persons in addition to the flight crew,
 - (b) its authorised take-off weight is not less than 5.7 tonnes, and
 - (c) it is fuelled by kerosene (as defined in section 1(8) of the Hydrocarbon Oil Duties Act 1979).]
- (2) In this section “take-off weight”, in relation to an aircraft, means the total weight of the aircraft and its contents when taking off; and for the purposes of this section the authorised take-off weight of an aircraft is less than ^{F4}5.7] tonnes if—
- (a) there is a certificate of airworthiness in force in respect of the aircraft showing that the maximum authorised take-off weight (assuming the most favourable circumstances for take-off) is less than ^{F4}5.7] tonnes, or
 - (b) the Commissioners are satisfied that the aircraft is not designed or adapted to take off when its take-off weight is ^{F4}5.7] tonnes or more (assuming the most favourable circumstances for take-off) or the aircraft belongs to a class or description of aircraft in respect of which the Commissioners are so satisfied.
- ^{F5}(3)
- (4) In this section “certificate of airworthiness” has the same meaning as in the Air Navigation Order.

Textual Amendments

- F3** S. 29(1) substituted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 18\(2\)](#)
- F4** Word in s. 29(2) substituted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 18\(3\)](#)
- F5** S. 29(3) omitted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 18\(4\)](#)

^{F6}29A Chargeable aircraft: exceptions

- (1) This section applies for the purposes of this Chapter.
- (2) An aircraft is not a chargeable aircraft whenever its operation falls within an exemption set out in sub-paragraph (b), (c), (f) or (g) under the category of activity “Aviation” in Annex I to Directive [2003/87/EC](#) of the European Parliament and of the Council of 13 October 2003 (as amended by Directive [2008/101/EC](#) of the European Parliament and of the Council of 19 November 2008).

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- (3) Those exemptions are to be read in accordance with paragraphs 2.2 to 2.5 of the Annex to Commission Decision [2009/450/EC](#) of 8 June 2009.
- (4) An aircraft is not a chargeable aircraft whenever it is being operated under a public service obligation imposed under Article 16 of Regulation [\(EC\) No 1008/2008](#) of the European Parliament and of the Council of 24 September 2008 (common rules for the operation of air services).]

Textual Amendments

F6 S. 29A inserted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 19](#)

30 The rate of duty.

^{F7}(1) Air passenger duty is chargeable on the carriage of each chargeable passenger at the rate determined as follows.

^{F8}(1A) Subsection (1) does not apply to the carriage of a chargeable passenger to which section 30A below (Northern Ireland long haul rates of duty) applies.]

(2) If the passenger's journey ends at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A—

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is [^{F9}£13], and
- (b) in any other case, the rate is [^{F10}£26].

^{F11}(3)

^{F11}(4)

(4A) If the passenger's journey ends at any other place—

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is [^{F12}£73], and
- (b) in any other case, the rate is [^{F13}£146].]

^{F14}(4B)

^{F14}(4C)

^{F14}(4D)

^{F15}(4E) In relation to the carriage of a chargeable passenger on an aircraft to which subsection (4F) applies—

- (a) if the rate which (apart from this subsection) would apply is the rate in subsection (2)(a) or (b), a rate equal to [^{F16}six times the rate in subsection (2)(a)] is to apply instead, [^{F17}and]

^{F18}(b)

^{F19}(c)

- (d) if the rate which (apart from this subsection) would apply is the rate in subsection (4A)(a) or (b), a rate equal to [^{F20}six times the rate in subsection (4A)(a)] is to apply instead.

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- (4F) This subsection applies to an aircraft if—
- (a) its authorised take-off weight is not less than 20 tonnes, but
 - (b) it is not authorised to seat more than 18 persons (excluding members of the flight crew and cabin attendants).
- (4G) In subsection (4F)(a) “take-off weight” is to be read in accordance with section 29(2) but as if “20” were substituted for “ 5.7 ” wherever occurring.
- (4H) For the purposes of subsection (4F)(b) an aircraft is authorised to seat more than 18 persons (excluding members of the flight crew and cabin attendants) if—
- (a) there is a certificate of airworthiness (as defined in section 29(4)) in force in respect of the aircraft showing that the maximum number of persons who may be seated on the aircraft (excluding members of the flight crew and cabin attendants) is more than 18, or
 - (b) the Commissioners are satisfied that the aircraft is designed or adapted to seat more than 18 persons (excluding members of the flight crew and cabin attendants) or the aircraft belongs to a class or description of aircraft in respect of which the Commissioners are so satisfied.]
- (5) Subject to subsection (6) below, the journey of a passenger whose agreement for carriage is evidenced by a ticket ends for the purposes of this section at his final place of destination.
- (6) Where in the case of such a passenger—
- (a) his journey includes two or more flights, and
 - (b) any of those flights is not followed by a connected flight,
- his journey ends for those purposes where the first flight not followed by a connected flight ends.
- (7) The journey of any passenger whose agreement for carriage is not evidenced by a ticket ends for those purposes where his flight ends.
- (8) For the purposes of this Chapter, successive flights are connected if (and only if) they are treated under an order as connected.
- [^{F21}(8A) The Treasury may by order amend Schedule 5A.]
- ^{F22}(9)
- ^{F22}(9A)
- ^{F22}(9B)
- [^{F23}(10) In this section “standard class travel”, in relation to carriage on an aircraft, means—
- (a) in the case of an aircraft on which only one class of travel is available, that class of travel;
 - (b) in any other case, the lowest class of travel available on the aircraft.]

[^{F24}(11) But a class of travel is not standard class travel if the seats for passengers whose agreement for carriage provides for that class of travel have a pitch exceeding 1.016 metres (40 inches).

(12) For this purpose “pitch”, in relation to a seat, means the distance between a fixed point on the seat and the same point on the seat immediately in front of it; but where there

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is no seat immediately in front of the seat, the seat is to be treated as having the same pitch as the seat immediately behind it.]

Textual Amendments

- F7** S. 30(1)-(4A) substituted for s. 30(1)-(4) (with effect in accordance with s. 17(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 17\(1\)](#)
- F8** S. 30(1A) inserted (with effect in accordance with Sch. 23 para. 8(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 8\(2\)](#)
- F9** Word in s. 30(2)(a) substituted (with effect in accordance with Sch. 23 para. 6 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 4\(2\)\(a\)](#)
- F10** Word in s. 30(2)(b) substituted (with effect in accordance with Sch. 23 para. 6 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 4\(2\)\(b\)](#)
- F11** S. 30(3)(4) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 79\(3\)](#)
- F12** Word in s. 30(4A)(a) substituted (with effect in accordance with s. 149(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 149\(1\)\(a\)](#)
- F13** Word in s. 30(4A)(b) substituted (with effect in accordance with s. 149(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 149\(1\)\(b\)](#)
- F14** S. 30(4B)-(4D) omitted (with effect in accordance with Sch. 23 para. 8(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 8\(3\)](#)
- F15** S. 30(4E)-(4H) inserted (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 20](#)
- F16** Words in s. 30(4E)(a) substituted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 79\(5\)\(a\)](#)
- F17** Word in s. 30(4E) inserted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 79\(5\)\(b\)](#)
- F18** S. 30(4E)(b) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 79\(5\)\(c\)](#)
- F19** S. 30(4E)(c) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 79\(5\)\(d\)](#)
- F20** Words in s. 30(4E)(d) substituted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 79\(5\)\(e\)](#)
- F21** S. 30(8A) inserted (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 5 para. 2\(2\)](#)
- F22** S. 30(9)-(9B) omitted (with effect in accordance with Sch. 5 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 5 para. 2\(3\)](#)
- F23** S. 30(10) added (with application as mentioned in [s. 18\(8\)](#) of the amending Act) by [2000 c. 17](#), [s. 18\(6\)](#)
- F24** S. 30(11)(12) inserted (with effect in accordance with s. 153(2) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 153\(1\)](#)

[^{F25}30A Northern Ireland long haul rates of duty

- (1) This section applies to the carriage of a chargeable passenger if—
- the carriage begins on or after the relevant day,
 - the only flight, or the first flight, of the passenger's journey begins at a place in Northern Ireland,
 - the passenger's journey does not end at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A, and

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- (d) if the passenger's journey has more than one flight, the first flight is not followed by a connected flight beginning at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A.

^{F26}(2)

^{F26}(3)

^{F26}(4)

- (5) [^{F27}Air passenger duty is chargeable on the carriage of the chargeable passenger at the rate determined as follows] —

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, and
- (b) in any other case, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph.

[In relation to the carriage of a chargeable passenger on an aircraft to which ^{F28}(5A) section 30(4F) applies—

^{F29}(a)

^{F30}(b)

- (c) ^{F31}... the following rate is to apply instead [^{F32}of the rate set for the purposes of subsection (5)(a) or (b)] —

- (i) the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, or
- (ii) if no rate is so set for the purposes of this paragraph, a rate equal to [^{F33}six times the rate set for the purposes of subsection (5)(a)] .]

(6) The rate of £0 may be set for the purposes of any paragraph.

(7) The same rate may be set for the purposes of two or more paragraphs.

(8) Subsections (5) to (7) and (10) to (12) of section 30 apply for the purposes of this section as they apply for the purposes of that section.

(9) “The relevant day” means the day appointed as such by an order.

(10) Section 42(4) and (5) does not apply to an order under subsection (9).

(11) None of the following applies to any matter in respect of which this section authorises provision to be made by an Act of the Northern Ireland Assembly—

- (a) any paragraph of Schedule 2 or 3 to the Northern Ireland Act 1998 (excepted and reserved matters);
- (b) section 63 of that Act (financial acts of the Assembly).

(12) A Bill containing provision authorised by this section may not be passed by the Northern Ireland Assembly except in pursuance of a recommendation which—

- (a) is made by the Minister of Finance and Personnel, and
- (b) is signified to the Assembly by the Minister or on the Minister's behalf.

(13) A Bill containing provision authorised by this section may not be passed by the Northern Ireland Assembly without cross-community support (as defined in section 4(5) of the Northern Ireland Act 1998).

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- (14) “Passed”, in relation to a Bill, means passed at the final stage (at which the Bill can be passed or rejected but not amended).
- (15) Duty paid to the Commissioners in respect of the carriage of chargeable passengers to which this section applies must be paid by the Commissioners into the Consolidated Fund of Northern Ireland.]

Subordinate Legislation Made

P1 S. 30A(9): 1.1.2013 appointed as "the relevant day" (3.12.2012) by [S.I. 2012/3015, art. 2](#)

Textual Amendments

- F25 S. 30A inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 23 para. 9](#)
- F26 S. 30A(2)-(4) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(7\)](#)
- F27 Words in s. 30A(5) substituted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 79\(8\)](#)
- F28 S. 30A(5A) inserted (17.7.2012 with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 23 para. 21](#)
- F29 S. 30A(5A)(a) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(9\)\(a\)](#)
- F30 S. 30A(5A)(b) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(9\)\(b\)](#)
- F31 Words in s. 30A(5A)(c) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(9\)\(c\)\(i\)](#)
- F32 Words in s. 30A(5A)(c) inserted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 79\(9\)\(c\)\(ii\)](#)
- F33 Words in s. 30A(5A)(c)(ii) substituted (with effect in accordance with s. 79(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 79\(9\)\(c\)\(iii\)](#)

31 Passengers: exceptions.

^{F34}(1)

^{F34}(2)

(3) A passenger whose agreement for carriage is evidenced by a ticket is not a chargeable passenger in relation to a flight which is the second or a subsequent flight on his journey if—

- (a) the prescribed particulars of the flight are shown on the ticket, and
- (b) that flight and the previous flight are connected.

(4) A child who—

- (a) has not attained the age of two years, and
- (b) is not allocated a separate seat before he first boards the aircraft,

is not a chargeable passenger.

[^{F35}(4ZA) A child who has not attained the age of 16 years is not a chargeable passenger in relation to a flight if the child's agreement for carriage—

- (a) is evidenced by a ticket, and

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(b) provides for standard class travel in relation to every flight on the child's journey.

(4ZB) Subsections (10) to (12) of section 30 (meaning of “standard class travel”) apply for the purposes of subsection (4ZA) as they apply for the purposes of that section.]

[^{F36}(4A) A passenger is not a chargeable passenger in relation to a flight if under his agreement for carriage (whether or not it is evidenced by a ticket)—

- (a) the flight is to depart from and return to the same airport, and
- (b) the duration of the flight (excluding any period during which the aircraft's doors are open for boarding or disembarkation) is not to exceed 60 minutes.]

[^{F37}(4B) A passenger is not a chargeable passenger in relation to a flight if under his agreement for carriage (whether or not it is evidenced by a ticket) the flight is to depart from an airport which is in a region of [^{F38}England, Wales or Northern Ireland] designated by order.

(4C) An order may be made for the purposes of subsection (4B) above in respect of any region which has a population density of not more than 12.5 persons per square kilometre.

(4D) In subsections (4B) and (4C) above, references to a region are references to an area which is determined by the Treasury to constitute a region for the purposes of those subsections.]

- (5) A passenger not carried for reward is not a chargeable passenger if he is carried—
- (a) in pursuance of any requirement imposed under any enactment, or
 - (b) for the purpose only of inspecting matters relating to the aircraft or the flight crew.

^{F34}(6)

Textual Amendments

F34 S. 31(1)(2)(6) repealed (28.7.2000 with application as mentioned in s. 19(6) of the repealing Act) by 2000 c. 17, ss. 19(2)(4), 156, **Sch. 40 Pt. I(4)**

F35 S. 31(4ZA)(4ZB) inserted (with effect in accordance with s. 57(2) of the amending Act) by **Finance Act 2015 (c. 11), s. 57(1)**

F36 S. 31(4A) inserted (29.4.1996) by 1996 c. 8, **s. 13(1)**

F37 S. 31(4B)-(4D) inserted (28.7.2000 with application as mentioned in s. 19(6) of the amending Act) by 2000 c. 17, **s. 19(3)**

F38 Words in s. 31(4B) substituted (with effect in accordance with s. 17(7) of the amending Act) by **Scotland Act 2016 (c. 11), ss. 17(5), 72(3)**

32 Change of circumstances after ticket issued etc.

(1) [^{F39}Subsections (2) and (3) below apply] in the case of a person whose agreement for carriage is evidenced by a ticket.

(2) Where—

- (a) at the time the ticket is issued or, if it is altered, at the time it is last altered, he would not (assuming there is no change of circumstances) be a chargeable passenger in relation to any flight in the course of his journey, and

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- (b) by reason only of a change of circumstances not attributable to any act or default of his, he arrives at or departs from an airport in the course of that journey on a flight the prescribed particulars of which were not shown on his ticket at that time,

he shall not by reason of the change of circumstances be treated as a chargeable passenger in relation to that flight.

(3) Where—

- (a) at the time the ticket is issued or, if it is altered, at the time it is last altered, he would (assuming there is no change of circumstances) be a chargeable passenger in relation to one or more flights (“the proposed chargeable flights”) in the course of his journey,
- (b) by reason only of a change of circumstances not attributable to any act or default of his, he arrives at or departs from an airport in the course of that journey on a flight the prescribed particulars of which were not shown on his ticket at that time, and
- (c) but for this subsection he would by reason of the change be a chargeable passenger in relation to a number of flights exceeding the number of the proposed chargeable flights,

he shall not by reason of the change of circumstances be treated as a chargeable passenger in relation to that flight.

[^{F40}(4) Where—

- (a) at the time a passenger’s flight begins, by virtue of section 31(4A) above he would not (assuming there is no change of circumstances) be a chargeable passenger in relation to the flight, and
- (b) by reason only of a change of circumstances not attributable to any act or default of his, the flight does not return to the airport from which it departed or exceeds 60 minutes in duration (excluding any period during which the aircraft’s doors are open for boarding or disembarkation),

he shall not by reason of the change of circumstances be treated as a chargeable passenger in relation to that flight.]

Textual Amendments

F39 Words in s. 32(1) substituted (29.4.1996) by 1996 c. 8, s. 13(2)(a)

F40 S. 32(4) added (29.4.1996) by 1996 c. 8, s. 13(2)(b)

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