



# Finance Act 2002

## 2002 CHAPTER 23

### PART 5

#### OTHER TAXES

##### *Air passenger duty*

#### **121 Air passenger duty: extension of area to which EEA rates apply**

- (1) Section 30 of the Finance Act 1994 (c. 9) (the rate of duty) is amended as follows.
- (2) In subsection (2) (rate where journey ends at a place in the defined area and in an EEA State etc) omit the word “or” immediately preceding paragraph (b) and at the end of that paragraph add “or
  - (c) any qualifying territory (so long as not falling within paragraph (a) above),”.
- (3) In subsection (3) (which defines the area referred to in subsection (2)) for “32 degrees E” substitute “45 degrees E”.
- (4) After subsection (9) (meaning of “EEA State”) insert—

“(9A) In this section “qualifying territory” means each of the following territories—

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Bulgaria	Latvia	Slovak Republic
Cyprus	Lithuania	Slovenia
Czech Republic	Malta	Switzerland
Estonia	Poland	Turkey.
Hungary	Romania	

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*Status: Point in time view as at 24/07/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Air passenger duty. (See end of Document for details)*

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- (9B) The Treasury may by order amend the definition of “qualifying territory” in subsection (9A) above by adding, removing, or varying the description of, any territory.”.
- (5) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st November 2002.

**Status:**

Point in time view as at 24/07/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Air passenger duty.