



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Environment

VALID FROM 19/07/2007

12 Rates of air passenger duty

- (1) Section 30 of FA 1994 (rates of air passenger duty) is amended as follows.
- (2) In subsection (3A) (destinations in EEA States and qualifying territories etc)—
 - (a) in paragraph (a) (standard class travel), for “£5” substitute “ £10 ”, and
 - (b) in paragraph (b) (any other case), for “£10” substitute “ £20 ”.
- (3) In subsection (4) (other destinations)—
 - (a) in paragraph (a) (standard class travel), for “£20” substitute “ £40 ”, and
 - (b) in paragraph (b) (any other case), for “£40” substitute “ £80 ”.
- (4) The amendments made by this section have effect in relation to any carriage of a passenger on an aircraft which begins on or after 1st February 2007.
- (5) But if the amount of duty due from any operator in the accounting period ending before 21st March 2007 increased as a result of those amendments, the operator is to pay the amount of that increase as if it became due in the first accounting period ending after that day.
- (6) Expressions which are used in subsection (5) and in the Air Passenger Duty Regulations 1994 (S.I. 1994/1738) have the same meaning in that subsection as in those regulations.

Status:

Point in time view as at 22/03/2007. This version of this provision is not valid for this point in time.

Changes to legislation:

Finance Act 2007, Section 12 is up to date with all changes known to be in force on or before 08 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.