



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Other environmental taxes and duties

17 Rates of air passenger duty

- (1) In section 30 of FA 1994 (air passenger duty: rates), for subsections (1) to (4) substitute—

“(1) Air passenger duty is chargeable on the carriage of each chargeable passenger at the rate determined as follows.

- (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 £11, and
- (b) in any other case, the rate is £22.

- (3) If the passenger's journey ends at a place in a territory specified in Part 2 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 £45, and
- (b) in any other case, the rate is £90.

- (4) If the passenger's journey ends at a place in a territory specified in Part 3 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 £50, and

Status: Point in time view as at 26/05/2020.

Changes to legislation: Finance Act 2009, Section 17 is up to date with all changes known to be in force on or before 24 June 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. (See end of Document for details)

- (b) in any other case, the rate is £100.
- (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 £55, and
 - (b) in any other case, the rate is £110.”
- (2) Schedule 5 contains further provision about air passenger duty.
- (3) The amendment made by subsection (1) has effect in relation to the carriage of passengers beginning on or after 1 November 2009.

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