



# Finance Act 2014

## 2014 CHAPTER 26

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Air passenger duty*

#### **78 Air passenger duty: rates of duty from 1 April 2014**

- (1) Section 30 of FA 1994 (air passenger duty: rates of duty) is amended as follows.
- (2) In subsection (3)—
  - (a) in paragraph (a), for “£67” substitute “ £69 ”, and
  - (b) in paragraph (b), for “£134” substitute “ £138 ”.
- (3) In subsection (4)—
  - (a) in paragraph (a), for “£83” substitute “ £85 ”, and
  - (b) in paragraph (b), for “£166” substitute “ £170 ”.
- (4) In subsection (4A)—
  - (a) in paragraph (a), for “£94” substitute “ £97 ”, and
  - (b) in paragraph (b), for “£188” substitute “ £194 ”.
- (5) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2014.

**Status:**

Point in time view as at 22/08/2014.

**Changes to legislation:**

Finance Act 2014, Section 78 is up to date with all changes known to be in force on or before 17 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.