



# Finance Act 2015

## 2015 CHAPTER 11

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Air passenger duty*

#### **57 Air passenger duty: exemption for children in standard class**

(1) In section 31 of FA 1994 (passengers: exceptions), after subsection (4) insert—

“(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
- (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.”

(2) The amendment made by this section has effect in relation to any carriage of a passenger which begins on or after 1 May 2015.

But, in relation to any carriage of a passenger which begins before 1 March 2016, section 31(4ZA) of FA 1994 has effect as if for “16 years” there were substituted “12 years”.