



# Finance Act 2024

## 2024 CHAPTER 3

### PART 2

#### OTHER TAXES

##### *Excise duty rates*

#### **25 Rates of air passenger duty**

- (1) Section 30 of FA 1994 (air passenger duty: rates) is amended as follows.
- (2) In subsection (1B) (journeys ending in the United Kingdom)—
  - (a) in paragraph (a), for “£6.50” substitute “£7”, and
  - (b) in paragraph (b), for “£13” substitute “£14”.
- (3) In subsection (2A) (long-haul journeys)—
  - (a) in paragraph (a), for “£87” substitute “£88”, and
  - (b) in paragraph (b), for “£191” substitute “£194”.
- (4) In subsection (4A) (ultra-long haul journeys)—
  - (a) in paragraph (a), for “£91” substitute “£92”, and
  - (b) in paragraph (b), for “£200” substitute “£202”.
- (5) In subsection (4E) (journeys on aircraft equipped to carry fewer than 19 passengers)—
  - (a) in paragraph (aa), for “£574” substitute “£581”, and
  - (b) in paragraph (d), for “£601” substitute “£607”.
- (6) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2024.

**Status:**

Point in time view as at 22/02/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2024, Section 25.