
STATUTORY INSTRUMENTS

1994 No. 1737

The Aircraft Operators (Accounts and Records) Regulations 1994

Citation and commencement

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) Regulations 1994 and shall come into force on 1st November 1994.

Application

2.—(1) These Regulations shall apply to every operator who operates chargeable aircraft for the carriage of chargeable passengers.

(2) Where, in relation to air passenger duty, the Revenue Traders (Accounts and Records) Regulations 1992⁽¹⁾ would apply to any operator or fiscal representative, these Regulations shall apply to him and those Regulations shall not apply to him.

Interpretation

3.—(1) In these Regulations—

“the Act” means the Finance Act 1994;

“Air Passenger Duty Account” has the meaning given in regulation 4;

“operator” means the operator of an aircraft;

“scheme” means a scheme prepared for a registered operator in accordance with the provisions of section 39 of the Act.

(2) Except as provided in paragraph (1) above, expressions used in these Regulations bear the meaning which they bear in Chapter IV of Part I of the Act.

Air Passenger Duty Account

4.—(1) Every operator shall keep and preserve a record to be known as an Air Passenger Duty Account.

(2) Except in the case of operators to whom regulation 5 applies, an Air Passenger Duty Account shall contain the particulars set out in Schedule 1.

Schemes

5.—(1) This regulation shall apply to an operator (“relevant operator”) for so long as a scheme has effect in relation to him.

(2) An Air Passenger Duty Account kept by a relevant operator shall contain the particulars set out in Part I of Schedule 2.

(3) Every relevant operator shall keep and preserve the items described in Part II of Schedule 2.

Other records

6. Every operator shall keep and preserve such other records as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

Time for making records

7. Where an operator is required by or under these Regulations to keep any record, he shall do so at the time—

- (a) of the happening of the event recorded; or
- (b) as the case may be, when the information recorded is first known to him,

or as soon as possible thereafter.

Content and preservation of records

8.—(1) Where an operator is required by or under these Regulations to keep any record he shall include in it sufficient information (by way of cross referencing or otherwise) to enable the Commissioners to ascertain readily that every return he makes is true and accurate.

(2) Except as otherwise provided by a scheme, where an operator is required by or under these Regulations to preserve any record, he shall preserve that record—

- (a) for six years; or
- (b) for such lesser period as the Commissioners may specify for any case or cases in a notice published by them and not withdrawn by a further notice.

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