
STATUTORY INSTRUMENTS

1994 No. 1737

**The Aircraft Operators (Accounts
and Records) Regulations 1994**

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.