

SCHEDULE 1

(Regulation 4)

PARTICULARS OF AN AIR PASSENGER DUTY ACCOUNT

For each accounting period—

- (a) the amount, before adjustment, of any duty payable;
- (b) the amount of any adjustment;
- (c) the amount, after adjustment, of any duty payable;
- (d) the amount, date and method of payment of any duty paid;
- (e) the number of passengers carried—
 - (i) chargeable at the rate set out in section 30(2) of the Act; and
 - (ii) chargeable at the rate set out in section 30(4) of the Act;
- (f) the number of passengers who were not chargeable passengers by virtue of each of subsections (1), (3), (4) and (5) of section 31 of the said Act;
- (g) the number of persons carried who, but for the exceptions provided for by the definition of “passenger” in section 43(1) of the Act, would be chargeable passengers;
- (h) in respect of passengers whose outward journey began at an airport in the Isle of Man, such other particulars as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

SCHEDULE 2

(Regulation 5)

RELEVANT OPERATORS

PART I

PARTICULARS OF AN AIR PASSENGER DUTY ACCOUNT KEPT BY RELEVANT OPERATORS

1. For each accounting period—
 - (a) the amount, before adjustment, of any duty payable;
 - (b) the amount, of any adjustment;
 - (c) the amount, after adjustment, of any duty payable;
 - (d) the amount, the calculations used in ascertaining this amount, date and method of payment of any duty paid;
 - (e) the number of passengers who were not chargeable passengers by virtue of each of subsections (4) and (5) of section 31 of the Act;
 - (f) the number of persons carried who, but for the exceptions provided for by the definition of “passenger” in section 43(1) of the Act, would be chargeable passengers;
 - (g) such other particulars as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART II

OTHER ITEMS TO BE KEPT BY RELEVANT OPERATORS

- 2.—(1) A copy of the scheme prepared for him by the Commissioners.
- (2) A copy of the surveys of passengers by reference to which the calculations provided for by the scheme will be made.
- (3) Such other documents as appear to the Commissioners to be relevant to the calculations provided for by the scheme and which are specified in a notice published by them and not withdrawn by a further notice.