
STATUTORY INSTRUMENTS

1994 No. 1738

The Air Passenger Duty Regulations 1994

PART III

FISCAL REPRESENTATIVES

Appointment

6.—(1) An operator who is required to have a fiscal representative shall appoint such a representative—

- (a) within seven days of the day on which he is required by section 34(1) of the Act to have a fiscal representative; or
- (b) where—
 - (i) a fiscal representative (“his representative”) ceases to act for him, and
 - (ii) he continues to be required by section 34(1) of the Act to have a fiscal representative, within seven days of the day on which his representative ceased to act for him.

(2) A fiscal representative shall give to the Commissioners written notice of his appointment, within seven days of his being appointed.

(3) A notice given in accordance with paragraph (2) above shall contain the information set out in Schedule 2.

Ceasing to act as a fiscal representative

7.—(1) Where a person ceases to act as a fiscal representative for an operator he shall, within seven days, give written notice of that fact to the Commissioners.

- (2) A person shall be treated as having ceased to act as a fiscal representative if—
- (a) he gives notice in accordance with paragraph (1) above;
 - (b) his principal gives the Commissioners notice that his appointment is terminated;
 - (c) he is imprisoned in pursuance of the order of any court whether in the United Kingdom or elsewhere;
 - (d) he becomes bankrupt or insolvent whether in the United Kingdom or elsewhere; or
 - (e) he ceases to meet the requirements of section 34(3) of the Act.

Inclusion of particulars in register of operators

8. Where the Commissioners receive notice that a person has been appointed as the fiscal representative of an operator they shall include his name in the entry in the register relating to that operator.