
STATUTORY INSTRUMENTS

1994 No. 1738

The Air Passenger Duty Regulations 1994

PART IV

RETURNS AND PAYMENT

Returns

9.—(1) Subject to paragraph (2) below, every operator who is liable to be registered and every registered operator shall, not later than the twenty-second day following the end of each accounting period, furnish to the Commissioners a return on the form set out in Schedule 3.

(2) Where the last day for furnishing a return would (if determined in accordance with paragraph (1) above) fall on a day which is not a business day the return shall be furnished not later than the last business day before that day.

(3) Returns shall be furnished to the Commissioners at such place as, in accordance with section 38(1)(b) of the Act, they have specified.

Payment

10.—(1) Subject to paragraph (2) below, every operator shall pay the duty which becomes due from him in any accounting period—

- (a) in the case of a registered operator who has made arrangements with the Commissioners for duty to be paid by means of direct debit or credit transfer, not later than the twenty-ninth day following the end of that accounting period; or
- (b) in any other case, not later than the twenty-second day following the end of that accounting period.

(2) Where the last day for making payment would (if determined in accordance with paragraph (1) above) fall on a day which is not a business day the payment shall be made not later than the last business day before that day.

(3) Where payment is not made by means of direct debit or credit transfer, it shall be made to the Commissioners at such place as, in accordance with section 38(1)(b) of the Act, they have specified.