
STATUTORY INSTRUMENTS

1994 No. 1821

CUSTOMS AND EXCISE

The Air Passenger Duty (Connected Flights) Order 1994

<i>Made</i>	- - - -	<i>8th July 1994</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>11th July 1994</i>
<i>Coming into force</i>	- -	<i>1st November 1994</i>

The Treasury, in exercise of the powers conferred upon them by sections 30 and 42 of the Finance Act 1994⁽¹⁾ and all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Air Passenger Duty (Connected Flights) Order 1994 and shall come into force on 1st November 1994.

Interpretation

2. The provisions of the Schedule to this Order, including the Notes next mentioned, shall be interpreted and applied in accordance with the notes contained therein.

Rules for determining whether successive flights are connected

3. The provisions of the Schedule to this Order shall be used, in respect of the transfer of a passenger as described therein, for determining whether successive flights are treated as connected for the purpose of section 30(6), or section 31(3), of the Finance Act 1994.

8th July 1994

Tim Wood
Timothy Kirkhope
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1994 c. 9; section 42(1) provides that "order" means an order made by the Treasury.

Status: This is the original version (as it was originally made).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

SCHEDULE

Article 3

Rules for determining whether successive flights in question are connected flights for the purposes of Air Passenger Duty

Case A Rule, governing a transfer to a domestic flight

1. The following rule (the “Case A Rule”) applies in the case of a passenger who transfers to an aircraft on which he is carried domestically.

CASE A RULE

The passenger’s previous flight (“Flight A”), and the next flight after it on his journey (“Flight B”) on which he is carried domestically, are connected if the booked time of departure of Flight B is by or at the time or within the period in column 3 of the following Table specified opposite to the period of time (specified in column 2 of that Table) into which the scheduled time of arrival of Flight A falls on the scheduled day of arrival.

TABLE

Col. 1 Category Number	Col. 2 Scheduled time of arrival of Flight A falls in the period:—	Col. 3 Qualifying booked departure time for Flight B
1	after midnight to 0400 hours	by or at 1000 hours on the scheduled day of arrival of Flight A
2	after 0400 to 1700 hours	within the period of 6 hours of the scheduled time of arrival of Flight A
3	after 1700 to midnight	by or at 1000 hours on the day following the scheduled day of arrival of Flight A

Notes of interpretation for the Case A Rule and for these Notes

(1) “Booked”, in relation to a time or an airport, means the time or the airport that is specified expressly and correctly on the passenger’s ticket at the time it is issued or last amended, by reference to the journey to be undertaken by the passenger constituted wholly or partly by Flight A and Flight B.

(2) If the ticket does not specify correctly and expressly the time or the airport in question, having regard to the journey undertaken by the passenger which is constituted wholly or partly by Flight A and Flight B (so that the flights in question are not connected), then those flights shall nevertheless be connected where the aircraft operator who would be liable, but for this Note, for the air passenger duty in question satisfies the Commissioners⁽²⁾ that, had the ticket in question been correctly and expressly specified with the time or the airport in question, the two Flights A and B in question would have been connected by virtue of this Rule.

(2) The Commissioners are the Commissioners of Customs & Excise by virtue of section 43(4) of the Finance Act 1994, which applies the definition of “the Commissioners” in section 1(1) of the [Customs and Excise Management Act \(c.2\)](#).

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(3) A passenger is carried domestically where the booked airport for the beginning and ending of his flight is in the United Kingdom; and, for the purposes of this Note, an airport in the Isle of Man shall be treated as being in the United Kingdom where a duty equivalent to air passenger duty is charged in the Isle of Man by virtue of an Act of Tynwald.

(4) “Scheduled” means:—

- (a) in relation to a time, the time indicated in the operator’s timetable for the flight in question at the time the passenger’s ticket is issued or last amended; and
- (b) in relation to “the day of arrival”, the day of arrival indicated in the operator’s timetable for the flight in question at the time the passenger’s ticket is issued or last amended.

(5) Notwithstanding the effect of this Rule that, but for this Note, would result, Flight A and Flight B are not connected:—

- (a) where the booked airport of departure of Flight A is the same airport as the booked airport of arrival of Flight B; or
- (b) where the ticket for Flight A and the ticket for Flight B are not conjunction tickets.

(6) For the purposes of paragraph (b) of Note (5) the two tickets in question are only conjunction tickets at the time of issue or when last amended:—

- (a) if those tickets are contained in one booklet of tickets; or
- (b) in the case of each of those tickets being contained in a separate booklet of tickets, if:—
 - (i) each of those booklets is referable to the other by virtue of a statement on each to the effect that each is to be read in conjunction with the other; or
 - (ii) each booklet or each ticket in question has as a part of it a summary of the flights of the passenger constituting his journey, which includes the flights in question.

(7) “Ticket”, for the purposes of this Rule, means the ticket in the form of a coupon, or the coupon (as it is sometimes called in the airline industry), issued for the passenger in relation to his intended flight specifying the time of and the airport of departure for that flight.

Case B Rule, governing a transfer to an international flight

2. The following rule (the “Case B Rule”) applies in the case of a passenger who transfers to an aircraft on which he is carried internationally.

CASE B RULE

The passenger’s previous flight (“Flight A”), and the next flight after it on his journey (“Flight B”) on which he is carried internationally, are connected if the booked time of departure of Flight B falls within the period of 24 hours starting at the scheduled time of arrival of Flight A.

Notes of interpretation for the Case B Rule and these Notes

(1) The Notes of Interpretation for the Case A Rule and its Notes (set out above) numbered (1), (2), (4) limited to its sub-paragraph (a), (5) limited to its sub-paragraph (b), (6) and (7) shall be used for the interpretation and application of this Rule and its Notes.

(2) A passenger is carried internationally where his flight begins at an airport in one country and ends at an airport in another country; and for the purposes of this Note the United Kingdom, subject to the provisions of Note (4), is a country.

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(3) Notwithstanding the effect of this Rule that, but for this Note, would result, Flight A and Flight B are not connected where the airport at which the passenger first boards the aircraft for Flight A is in the same country as that at which the passenger finally disembarks from the aircraft for Flight B.

(4) For the purposes of Note (2) the Isle of Man and the United Kingdom shall be treated as one country where a duty equivalent to air passenger duty is charged in the Isle of Man by virtue of an Act of Tynwald.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order determines when two flights shall be treated as connected for the purposes of exemption from air passenger duty or for establishing which of two rates should apply.

As regards the exemption, section 31(3) of the Finance Act 1994 c. 9 provides, in general, that the second of two flights of a passenger shall not attract the duty that would otherwise be chargeable, if those two flights are connected by virtue of the provisions of this Order.

With regard to the rates, section 30 imposes two rates: a lower rate for a journey ending at a place within the EC, and a higher rate for a journey ending outside the EC. A passenger's journey ends for these purposes at the final place of destination. In the case of a journey involving two or more flights by the passenger, section 30(6) provides that the final place of destination in question is the airport or place of arrival of the flight which is not followed by a connected flight.

This Order provides two rules (A and B) for determining whether or not successive flights in question are to be treated as connected for the above mentioned purposes, each rule being respectively applicable to two situations or cases.

The Case A Rule is used in the case of a passenger transferring to a domestic flight as defined in the Order; and, in general terms, the second flight is connected to the first flight where the transfer by the passenger to the second flight is effected by a particular time or within a period specified in the Table for this Rule. For example the second flight is connected if it is effected by or at 10 am of the day following the scheduled day of arrival of the first flight, when the scheduled time of arrival of the first flight falls in the period after 5pm to midnight on the scheduled day of its arrival. Another example: the second flight is connected if it is effected by or at 10 am of the scheduled day of arrival of the first flight, when the scheduled time of arrival of the first flight falls in the period after midnight to 4.00 am of the scheduled day of its arrival.

The Case B Rule, governing a transfer to an international flight, employs a 24 hour period which starts at the scheduled time of arrival of the first of the two flights in question. The two flights in question are connected if the transfer is effected within that 24 hour period.

In each of the two cases respectively the two flights in question are not connected if the passenger's destination, following the transfer, is the airport or country from whence he came on the first flight in question.