

2001 No. 808

CUSTOMS AND EXCISE

The Air Passenger Duty (Designated Region of the United Kingdom) Order 2001

Made - - - - - 8th March 2001

Laid before the House of Commons - - - - - 8th March 2001

Coming into force - - - - - 1st April 2001

The Treasury, in exercise of the powers conferred on them by section 31(4B), (4C), and (4D) of the Finance Act 1994(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Air Passenger Duty (Designated Region of the United Kingdom) Order 2001 and shall come into force on 1st April 2001 and shall have effect in relation to any carriage of a passenger on an aircraft which begins on or after that date.
2. In this Order “the Act” means the Finance Act 1994.
3. The areas described in article 4 below shall, for the purposes of section 31(4B) and (4C) of the Act, constitute a region which is hereby designated for the purposes of section 31(4B) of the Act.
4. The areas referred to in article 3 above are—
 - (a) the Highland Region, Western Isles Islands Area, Orkney Islands Area, Shetland Islands Area, Argyll and Bute District, Arran, Great Cumbrae and Little Cumbrae; and
 - (b) in the Moray District, the parishes of Aberlour, Cabrach, Dallas, Dyke, Edinkillie, Forres, Inveravon, Kinloss, Kirkmichael, Knockando, Mortlach, Rafford and Rothes.

8th March 2001

Jim Dowd
Greg Pope
Two of the Lords Commissioners of
Her Majesty’s Treasury

(a) 1994 c. 9; section 31(4B), (4C) and (4D) was inserted by Finance Act 2000 (c. 17) section 19(3).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2001, designates a region comprising the areas mentioned in Article 4 for the purposes of section 31(4B) of the Finance Act 1994^(a) so that an air passenger, whose flight departs from an airport in the region, will not be treated as a chargeable passenger for the purposes of Air Passenger Duty. The areas described in Article 4 comprise the area within or in relation to which the functions of the body known as the Highlands and Islands Enterprise are exercisable by virtue of section 21(1)(a) and (b) of the Enterprise and New Towns (Scotland) Act 1990 (c. 35).

^(a) 1994 c. 9; section 31(4B) was inserted by Finance Act 2000 (c. 17) section 19(3).

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