
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Air Passenger Duty Regulations 1994 (S.I.1994/1738) (“the principal Regulations”).

Regulations 3, 4 and 6 (which come into force on 1st January 2013) make consequential amendments to provisions in the principal Regulations about the time for giving notice of liability to register for air passenger duty and the keeping of the register of aircraft operators. These amendments are required as a result of the introduction in section 33A of the Finance Act 2012 of provisions relating to the registration of operators of long haul flights from Northern Ireland.

Regulation 5 (which comes into force on 1st April 2013) amends regulation 12 of the principal Regulations following the amendment of the definition of “passenger” in section 43(1) of the Finance Act 1994 by the Finance Act 2012. The effect of the amendments is that the requirements prescribed in regulation 12 are no longer confined to employees of an aircraft operator.

A Tax Information and Impact Note covering this instrument was published on 6 December 2011 alongside draft clauses of the Finance Bill 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.