

2012 No. 3017

EXCISE

The Air Passenger Duty (Amendment) Regulations 2012

<i>Made</i>	- - - -	<i>3rd December 2012</i>
<i>Laid before the House of Commons</i>		<i>5th December 2012</i>
<i>Coming into force</i>		
<i>for the purpose of regulation 5</i>		<i>1st April 2013</i>
<i>for all other purposes</i>		<i>1st January 2013</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 33(7), 33A(4) and 43(1) of the Finance Act 1994(a):

Citation and commencement

1.—(1) These Regulations may be cited as the Air Passenger Duty (Amendment) Regulations 2012.

(2) Apart from regulation 5, which comes into force on 1st April 2013, they come into force on 1st January 2013.

Amendments to the Air Passenger Duty Regulations 1994

2. Amend the Air Passenger Duty Regulations 1994(b) as follows.

3. In regulation 2 (interpretation)—

(a) in paragraph (1), for the definition of “the register” substitute—

““the register” means—

(i) the register of operators which the Commissioners are required to keep by virtue of section 33(1) of the Act; and

(ii) if the Commissioners have decided to keep a register of operators under section 33A of the Act, that register.”;

(b) in paragraph (2), after “33(4)” insert “or 33A(4)”.

4. In regulation 3 (time for giving notice of liability to register) after “33(4)” insert “or 33A(4)”.

5. In regulation 12 (passengers)—

(a) 1994 c.9; sections 33(7) and 43(1) were amended by paragraphs 10 and 22 of Schedule 23 to the Finance Act 2012 (c. 14) and section 33A was inserted by paragraph 11 of the same Schedule. Section 43(4) provides that expressions used in Chapter 4 of Part 1 of the Finance Act 1994 and in the Customs and Excise Management Act 1979 (c. 2) have the same meaning as in that Act. Section 1(1) of that Act (as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11)) defines “the Commissioners” as the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 1994/1738, to which there are amendments not relevant to these Regulations.

- (a) for “(a)(iii)” substitute “(c)”; and
- (b) for “employee” (in all places it occurs) substitute “person”.

6. In paragraph (e) of Schedule 1 (information to be included in the register) after “33(4)” insert “or 33A(4)”.

Simon Bowles
Nick Lodge

3rd December 2012

Two of the Commissioners for Her Majesty’s Revenue and Customs

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.

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