

2015 No. 3

EXCISE

**The Aircraft Operators (Accounts and Records) (Amendment)
Regulations 2015**

<i>Made</i>	- - - -	<i>5th January 2015</i>
<i>Laid before Parliament</i>		<i>7th January 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 118A(1) and (2) of the Customs and Excise Management Act 1979(a) and paragraph 1(1) of Schedule 6 to the Finance Act 1994(b), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2015 and come into force on 1st April 2015.

Amendments to the Aircraft Operators (Accounts and Records) Regulations 1994

2. Amend the Aircraft Operators (Accounts and Records) Regulations 1994(c) as follows.
3. In Schedule 1 (particulars of an air passenger duty account), in paragraph (e)—
- (a) omit sub-paragraphs (ii), (iii), (v) and (vi);
 - (b) in sub-paragraph (viii) for “(a) to (d)” substitute “(a) and (d)”; and
 - (c) in sub-paragraph (ix) omit “(a) to”.

Edward Troup
Simon Bowles

5th January 2015

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to the particulars of an air passenger duty account specified in Schedule 1 to the Aircraft Operators (Accounts and Records) Regulations

(a) 1979 c. 2; section 1(1) of the 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. Section 118A was inserted by Schedule 5 to the Finance Act 1991 (c. 31).

(b) 1994 c. 9.

(c) S.I. 1994/1737; amended by S.I. 2001/837, 2009/2051 and 2012/3020.

1994 (S.I. 1994/1737) as a result of amendments made to the Finance Act 1994 (c. 9) by the Finance Act 2014 (c. 26) which, with effect from 1st April 2015, reduce from four to two the number of destination bands that determine the rate of air passenger duty chargeable.

A Tax Information and Impact Note covering this instrument was published on 19th March 2014 alongside the Finance Bill 2014 and is available on the Government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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£4.25

UK201501061 01/2015 19585

<http://www.legislation.gov.uk/id/uksi/2015/3>

ISBN 978-0-11-112658-5



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