

**2015 No. 942**

**EXCISE**

**The Aircraft Operators (Accounts and Records) (Amendment)  
(No. 2) Regulations 2015**

<i>Made</i>	- - - -	<i>26th March 2015</i>
<i>Laid before Parliament</i>		<i>27th March 2015</i>
<i>Coming into force</i>	- -	<i>1st May 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) (No. 2) Regulations 2015 and come into force on 1st May 2015.

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

2.—(1) Amend the Aircraft Operators (Accounts and Records) Regulations 1994(c) as follows.

(2) In paragraph (f) of Schedule 1 (particulars of an air passenger duty account), after “(4)” insert “,(4ZA)”(d).

(3) In Schedule 2 (relevant operators), in paragraph 1(e) of Part 1 (particulars of an air passenger duty account kept by relevant operators) after “(4)” insert “,(4ZA)”.

*Nick Lodge  
Jim Harra*

26th March 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

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(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, 2012/3020 and 2015/3.

(d) Subsection (4ZA) of section 31 of the Finance 1994 was inserted by section 57 of the Finance Act 2015 (c.11).

1994 (S.I. 1994/1737) and the particulars of an air passenger account kept by relevant operators specified in Schedule 2 to those Regulations.

They require operators to include in the relevant air passenger duty account particulars of the number of passengers who were not chargeable passengers by virtue of section 31(4ZA) of the Finance Act 1994 (c. 9) (exemption for children under the age of 16 years) which was inserted by the Finance Act 2015 (c.11).

A Tax Information and Impact Note covering this instrument was published on 10th December 2014 alongside the Finance Bill 2015 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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