

These notes refer to the Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012 (c.5) which received Royal Assent on 11 December 2012

Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 1: Setting of rate of air passenger duty

This section sets the rate of APD at £0 for the purposes of subsections (3)(a) and (b), (4)(a) and (b), (5)(a) and (b) and (5A)(a),(b) and (c) of section 30A of the Finance Act 1994. In essence this provides for a zero rate of duty for passengers on direct long haul flights that take off from Northern Ireland (Bands B, C and D). The change will have effect in relation to the carriage of air passengers beginning on or after the relevant day (as defined in section 30A of the Finance Act 1994). It is intended that this will be the 1 January 2013.