



# Finance Act 1994

## 1994 CHAPTER 9

### PART I

#### CUSTOMS AND EXCISE

#### CHAPTER IV

#### AIR PASSENGER DUTY

#### *Supplementary*

#### **42 Regulations and orders.**

- (1) In this Chapter “regulations” means regulations made by the Commissioners and “order” means an order made by the Treasury.
- (2) Regulations and orders may make different provision for different cases or circumstances and make incidental, supplemental, saving or transitional provision.
- (3) Any power to make regulations or an order is exercisable by statutory instrument.
- (4) No order which appears to the Treasury to extend the circumstances in which passengers are to be treated as chargeable passengers [<sup>F1</sup>, or to increase the rate of air passenger duty to be charged on the carriage of any chargeable passengers whose journeys end in any place, ] shall be made unless a draft of the order has been laid before and approved by the House of Commons.
- (5) Any other order, and any regulations, shall be subject to annulment in pursuance of a resolution of the House of Commons.

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*Changes to legislation: Finance Act 1994, Cross Heading: Supplementary is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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### Textual Amendments

- F1** Words in s. 42(4) inserted (21.7.2009) (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 5 para. 4](#)

## 43 Interpretation.

(1) In this Chapter—

“accounting period” means any period prescribed or allowed for the purposes of section 38 above,

“agreement for carriage”, in relation to the carriage of any person, means the agreement or arrangement under which he is carried, whether the carriage is by a single carrier or successive carriers,

“Air Navigation Order” has the same meaning as in the <sup>M1</sup>Civil Aviation Act 1982,

“airport” means any aerodrome (within the meaning of that Act),

“carriage” means carriage wholly or partly by air, and “carried” is to be read accordingly,

“connected”, in relation to any flights, has the meaning given by section 30(8) above,

“document” includes information recorded in any form,

“duty” means air passenger duty,

“fiscal representative” has the meaning given by section 34(2) above,

“flight” has the meaning given by section 28(5) above,

“operator”, in relation to any aircraft, means the person having the management of the aircraft for the time being,

[<sup>F2</sup>“passenger”, in relation to any aircraft, means any person carried on the aircraft other than—

(a) a member of the flight crew,

(b) a cabin attendant, or

(c) a person who is not carried for reward and who satisfies such other requirements as may be prescribed.]

“prescribed” means prescribed by regulations,

“reward”, in relation to the carriage of any person, includes any form of consideration received or to be received wholly or partly in connection with the carriage, irrespective of the person by whom or to whom the consideration has been or is to be given, and

“ticket” means a document or documents evidencing an agreement (wherever made) for the carriage of any person.

[<sup>F3</sup>(1A) The agreements and arrangements covered by the definition of “agreement for carriage” in subsection (1) include informal agreements or arrangements between, for example, members of a family or friends.]

(2) <sup>F4</sup>. . ., in this Chapter, in relation to a passenger whose agreement for carriage is evidenced by a ticket—

“journey” means the journey from his original place of departure to his final place of destination, and

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“original place of departure” and “final place of destination” mean the original place of departure and the final place of destination indicated on his ticket.

<sup>F5</sup>(3) .....

(4) Subject to the preceding provisions of this section, expressions used in this Chapter and in the <sup>M2</sup>Customs and Excise Management Act 1979 have the same meaning as in that Act.

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**Textual Amendments**

- F2** Words in s. 43(1) substituted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 22\(2\)](#)
- F3** S. 43(1A) inserted (17.7.2012) (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 22\(3\)](#)
- F4** Words in s. 43(2) repealed (28.7.2000 with effect as mentioned in s. 19(6) of the repealing Act) by [2000 c. 17](#), [ss. 19\(5\)\(a\)](#), [156](#), [Sch. 40 Pt. I\(4\)](#)
- F5** S. 43(3) repealed (28.7.2000 with effect as mentioned in s. 19(6) of the repealing Act) by [2000 c. 17](#), [ss. 19\(5\)\(b\)](#), [156](#), [Sch. 40 Pt. I\(4\)](#)
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**Marginal Citations**

- M1** [1982 c. 16](#).
- M2** [1979 c. 2](#).

**44 Commencement.**

- (1) This Chapter applies to any carriage of a passenger on an aircraft which begins after 31st October 1994.
- (2) For the purpose of determining whether or not a person is a chargeable passenger in relation to any carriage on an aircraft beginning after that date, the provisions of section 31 above and any order made by virtue of that section shall be treated as having applied to any such carriage of that person which began on or before that date as they would apply to any such carriage of that person beginning after that date.

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)