SCHEDULES

SCHEDULE 6

AIR PASSENGER DUTY: ADMINISTRATION AND ENFORCEMENT

Interest payable to Commissioners

7 (1) Where an assessment of duty due from any person ("the person assessed") is made under section 12 of this Act and any of the conditions in sub-paragraph (2) below is fulfilled, the whole of the amount assessed shall, subject to paragraph 8 below, carry interest at the specified rate from the reckonable date until payment.

(2) The conditions are—

(a) that the assessment relates to an accounting period in respect of which either a return has previously been made or an earlier assessment has already been notified to the person assessed, or

(b) that the assessment relates to an accounting period which exceeds one month and begins on the date on which the person assessed was, or became liable to be, registered.

(3) In a case where—

(a) the circumstances are such that an assessment of duty due from any person could have been made and, if it had been made, the conditions in sub-paragraph (2) above would have been fulfilled, but

(b) before such an assessment was made the duty was paid (so that no such assessment was necessary),

the whole of the amount paid shall carry interest at the specified rate from the reckonable date until the date on which it was paid.

(4) In this paragraph and paragraph 8 below the "reckonable date" means the latest date on which a return is required to be made under Chapter IV of Part I of this Act for the accounting period to which the amount assessed or paid relates; and interest under this paragraph shall run from the reckonable date even if that date is a non-business day, within the meaning of section 92 of the Bills of Exchange Act 1882.

(5) Interest under this paragraph shall be paid without any deduction of income tax.

8 (1) Where on an appeal by any person ("the appellant") to a tribunal under section 16 of this Act against an assessment of duty—

(a) it is found that the whole or any part of the duty was due from him, and

(b) the amount due, or any part of that amount, has not been paid and no cash security has been given for it,

that amount or, as the case may be, that part of it shall carry interest at such rate as the tribunal may determine from the reckonable date until payment.

(2) In sub-paragraph (1) above, "cash security" means such adequate security as enables the Commissioners to place the amount in question on deposit.

(3) Interest under this paragraph shall be paid without any deduction of income tax.