



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER IV

AIR PASSENGER DUTY

The duty

[^{F1}30 The rate of duty.

(1) Air passenger duty is chargeable on the carriage of each chargeable passenger at the rate determined as follows.

[^{F2}(1A) Subsection (1) does not apply to the carriage of a chargeable passenger to which section 30A below (Northern Ireland long haul [^{F3}and ultra-long haul] rates of duty) applies.]

[^{F4}(1B) If the passenger's journey ends at a place in the United Kingdom—

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is £6.50, and
- (b) in any other case, the rate is £13.]

(2) If the passenger's journey ends at a place in ^{F5}... a territory specified in Part 1 of Schedule 5A—

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is [^{F6}£13], and
- (b) in any other case, the rate is [^{F7}£26].

[^{F8}(2A) If the passenger's journey ends at a place in a territory specified in Part 1A of Schedule 5A—

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- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is £87, and
- (b) in any other case, the rate is £191.]

^{F9}(3)

^{F9}(4)

(4A) If the passenger's journey ends at any other place—

- (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is [^{F10}£91], and
- (b) in any other case, the rate is [^{F11}£200].]

^{F12}(4B)

^{F12}(4C)

^{F12}(4D)

[^{F13}(4E) In relation to the carriage of a chargeable passenger on an aircraft to which subsection (4F) applies—

[if the rate which (apart from this subsection) would apply is the rate in subsection (1B)(a) or (b), a rate of £78 is to apply instead,]

(a) if the rate which (apart from this subsection) would apply is the rate in subsection (2)(a) or (b), a rate [^{F15}of £78] is to apply instead, ^{F16}...

[if the rate which (apart from this subsection) would apply is the rate in subsection (2A)(a) or (b), a rate of £574 is to apply instead, and]

^{F17}(aa)

^{F18}(b)

^{F19}(c)

(d) if the rate which (apart from this subsection) would apply is the rate in subsection (4A)(a) or (b), a rate [^{F20}of £601] is to apply instead.

(4F) This subsection applies to an aircraft if—

- (a) its authorised take-off weight is not less than 20 tonnes, but
- (b) it is not authorised to seat more than 18 persons (excluding members of the flight crew and cabin attendants).

(4G) In subsection (4F)(a) “take-off weight” is to be read in accordance with section 29(2) but as if “20” were substituted for “ 5.7 ” wherever occurring.

(4H) For the purposes of subsection (4F)(b) an aircraft is authorised to seat more than 18 persons (excluding members of the flight crew and cabin attendants) if—

- (a) there is a certificate of airworthiness (as defined in section 29(4)) in force in respect of the aircraft showing that the maximum number of persons who may be seated on the aircraft (excluding members of the flight crew and cabin attendants) is more than 18, or
- (b) the Commissioners are satisfied that the aircraft is designed or adapted to seat more than 18 persons (excluding members of the flight crew and cabin attendants) or the aircraft belongs to a class or description of aircraft in respect of which the Commissioners are so satisfied.]

(5) Subject to subsection (6) below, the journey of a passenger whose agreement for carriage is evidenced by a ticket ends for the purposes of this section at his final place of destination.

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- (6) Where in the case of such a passenger—
- (a) his journey includes two or more flights, and
 - (b) any of those flights is not followed by a connected flight,
- his journey ends for those purposes where the first flight not followed by a connected flight ends.
- (7) The journey of any passenger whose agreement for carriage is not evidenced by a ticket ends for those purposes where his flight ends.
- (8) For the purposes of this Chapter, successive flights are connected if (and only if) they are treated under an order as connected.

[^{F21}(8A) The Treasury may by order amend Schedule 5A.]

^{F22}(9)

^{F22}(9A)

^{F22}(9B)

[^{F23}(10) In this section “standard class travel”, in relation to carriage on an aircraft, means—

- (a) in the case of an aircraft on which only one class of travel is available, that class of travel;
- (b) in any other case, the lowest class of travel available on the aircraft.]

[^{F24}(11) But a class of travel is not standard class travel if the seats for passengers whose agreement for carriage provides for that class of travel have a pitch exceeding 1.016 metres (40 inches).

(12) For this purpose “pitch”, in relation to a seat, means the distance between a fixed point on the seat and the same point on the seat immediately in front of it; but where there is no seat immediately in front of the seat, the seat is to be treated as having the same pitch as the seat immediately behind it.]

Textual Amendments

- F1** S. 30(1)-(4A) substituted for s. 30(1)-(4) (with effect in accordance with s. 17(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 17\(1\)](#)
- F2** S. 30(1A) inserted (with effect in accordance with Sch. 23 para. 8(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 8\(2\)](#)
- F3** Words in s. 30(1A) inserted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 322\(2\)\(10\)](#)
- F4** S. 30(1B) inserted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 322\(3\)\(10\)](#)
- F5** Words in s. 30(2) omitted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 322\(4\)\(10\)](#)
- F6** Word in s. 30(2)(a) substituted (with effect in accordance with Sch. 23 para. 6 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 4\(2\)\(a\)](#)
- F7** Word in s. 30(2)(b) substituted (with effect in accordance with Sch. 23 para. 6 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 4\(2\)\(b\)](#)
- F8** S. 30(2A) inserted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 322\(5\)\(10\)](#)
- F9** S. 30(3)(4) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 79\(3\)](#)

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- F10** Sum in s. 30(4A)(a) substituted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(6\)\(a\)\(10\)](#)
- F11** Sum in s. 30(4A)(b) substituted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(6\)\(b\)\(10\)](#)
- F12** S. 30(4B)-(4D) omitted (with effect in accordance with Sch. 23 para. 8(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 23 para. 8\(3\)](#)
- F13** S. 30(4E)-(4H) inserted (with effect in accordance with Sch. 23 para. 23 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 23 para. 20](#)
- F14** S. 30(4E)(za) inserted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(7\)\(a\)\(10\)](#)
- F15** Words in s. 30(4E)(a) substituted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(7\)\(b\)\(10\)](#)
- F16** Word in s. 30(4E)(a) omitted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(7\)\(c\)\(10\)](#)
- F17** S. 30(4E)(aa) inserted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(7\)\(d\)\(10\)](#)
- F18** S. 30(4E)(b) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(5\)\(c\)](#)
- F19** S. 30(4E)(c) omitted (with effect in accordance with s. 79(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 79\(5\)\(d\)](#)
- F20** Words in s. 30(4E)(d) substituted (1.4.2023 in relation to the carriage of passengers beginning on or after that date) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 322\(7\)\(e\)\(10\)](#)
- F21** S. 30(8A) inserted (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 5 para. 2\(2\)](#)
- F22** S. 30(9)-(9B) omitted (with effect in accordance with Sch. 5 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 5 para. 2\(3\)](#)
- F23** S. 30(10) added (with application as mentioned in s. 18(8) of the amending Act) by [2000 c. 17, s. 18\(6\)](#)
- F24** S. 30(11)(12) inserted (with effect in accordance with s. 153(2) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 153\(1\)](#)

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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.)