



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Air passenger duty

13 Pleasure flights.

- (1) In section 31 of the ^{M1}Finance Act 1994 (air passenger duty: exceptions for certain passengers) after subsection (4) there shall be inserted—

“(4A) A passenger is not a chargeable passenger in relation to a flight if under his agreement for carriage (whether or not it is evidenced by a ticket)—

- (a) the flight is to depart from and return to the same airport, and
- (b) the duration of the flight (excluding any period during which the aircraft's doors are open for boarding or disembarkation) is not to exceed 60 minutes.”

- (2) In section 32 of that Act (change of circumstances after ticket issued etc.)—

- (a) in subsection (1) (which provides that that section applies where a person's agreement for carriage is evidenced by a ticket) for the words “This section applies” there shall be substituted the words “Subsections (2) and (3) below apply”;
- (b) after subsection (3) there shall be added—

“(4) Where—

- (a) at the time a passenger's flight begins, by virtue of section 31(4A) above he would not (assuming there is no change of circumstances) be a chargeable passenger in relation to the flight, and
- (b) by reason only of a change of circumstances not attributable to any act or default of his, the flight does not return to the airport from which it departed or exceeds 60 minutes in

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duration (excluding any period during which the aircraft's
doors are open for boarding or disembarkation),
he shall not by reason of the change of circumstances be treated as a
chargeable passenger in relation to that flight.”

Marginal Citations

M1 1994 c. 9.

Changes to legislation:

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