



Finance Act 2013

2013 CHAPTER 29

PART 4

EXCISE DUTIES AND OTHER TAXES

Air passenger duty

185 Air passenger duty: rates of duty from 1 April 2013

- (1) Section 30 of FA 1994 (air passenger duty: rates of duty) is amended as follows.
- (2) In subsection (3)—
 - (a) in paragraph (a) for “£65” substitute “ £67 ”, and
 - (b) in paragraph (b) for “£130” substitute “ £134 ”.
- (3) In subsection (4)—
 - (a) in paragraph (a) for “£81” substitute “ £83 ”, and
 - (b) in paragraph (b) for “£162” substitute “ £166 ”.
- (4) In subsection (4A)—
 - (a) in paragraph (a) for “£92” substitute “ £94 ”, and
 - (b) in paragraph (b) for “£184” substitute “ £188 ”.
- (5) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 185.