



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Air passenger duty

79 Air passenger duty: rates of duty from 1 April 2015

- (1) Chapter 4 of Part 1 of FA 1994 (air passenger duty) is amended in accordance with subsections (2) to (10).
- (2) Section 30 (rates of duty), as amended by section 78 of this Act, is amended as follows.
- (3) Omit subsections (3) and (4).
- (4) In subsection (4A)—
 - (a) in paragraph (a) for “£97” substitute “ £71 ”, and
 - (b) in paragraph (b) for “£194” substitute “ £142 ”.
- (5) In subsection (4E)—
 - (a) in paragraph (a) for “twice the rate in subsection (2)(b)” substitute “ six times the rate in subsection (2)(a) ”,
 - (b) after paragraph (a) insert “ and ”,
 - (c) omit paragraph (b),
 - (d) omit paragraph (c) and the “and” after it, and
 - (e) in paragraph (d) for “twice the rate in subsection (4A)(b)” substitute “ six times the rate in subsection (4A)(a) ”.
- (6) Section 30A (Northern Ireland long haul rates of duty) is amended as follows.
- (7) Omit subsections (2) to (4).

Changes to legislation: Finance Act 2014, Section 79 is up to date with all changes known to be in force on or before 12 June 2018. 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)

- (8) In subsection (5) for “If the passenger's journey ends at any other place” substitute “ Air passenger duty is chargeable on the carriage of the chargeable passenger at the rate determined as follows ”.
- (9) In subsection (5A)—
- (a) omit paragraph (a),
 - (b) omit paragraph (b) and the “and” after it, and
 - (c) in paragraph (c)—
 - (i) omit the words from the beginning to “(5)(a) or (b),”,
 - (ii) after “instead” insert “ of the rate set for the purposes of subsection (5) (a) or (b) ”, and
 - (iii) in sub-paragraph (ii) for “twice the rate set for the purposes of subsection (5)(b)” substitute “ six times the rate set for the purposes of subsection (5)(a) ”.
- (10) In Schedule 5A (territories) omit Parts 2 and 3.
- (11) Accordingly, in section 1 of the Air Passenger Duty (Setting of Rate) Act (Northern Ireland) 2012 (setting of rate of air passenger duty)—
- (a) in subsection (1)—
 - (i) omit “(3)(a) and (b), (4)(a) and (b),”, and
 - (ii) for “(5A)(a), (b) and (c)” substitute “ (5A)(c) ”, and
 - (b) omit subsections (2) to (5), (8) and (9).
- (12) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2015.

Changes to legislation:

Finance Act 2014, Section 79 is up to date with all changes known to be in force on or before 12 June 2018. 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.

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):

- Sch. 31 para. 2(3)(b) inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(iii)
- Sch. 31 para. 2(4A) inserted by 2017 c. 32 Sch. 14 para. 45(2)(c)
- Sch. 31 para. 3(1A) inserted by 2017 c. 32 Sch. 14 para. 45(3)(b)
- Sch. 31 para. 5(b) inserted by 2017 c. 32 Sch. 14 para. 45(4)(c)
- Sch. 31 para. 2(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(ii)
- Sch. 31 para. 5(a) words inserted by 2017 c. 32 Sch. 14 para. 45(4)(b)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by 2017 c. 32 Sch. 14 para. 45(2)(a)(i)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by 2017 c. 32 Sch. 14 para. 45(4)(a)
- Sch. 32 para. 1(2)(b) inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(iii)
- Sch. 32 para. 1(3A) inserted by 2017 c. 32 Sch. 14 para. 46(2)(c)
- Sch. 32 para. 1(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(ii)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by 2017 c. 32 Sch. 14 para. 46(2)(a)(i)
- Sch. 38 para. 6(a)-(c)(e) omitted by 2016 c. 11 s. 15(6)(c)