



# Finance Act 2018

## 2018 CHAPTER 3

### PART 2

#### INDIRECT TAXES

##### *Excise duties*

#### **43 Air passenger duty: rates of duty from 1 April 2019**

- (1) Chapter 4 of Part 1 of FA 1994 (air passenger duty) is amended as follows.
- (2) In section 30(4A)(b) as amended by F(No.2)A 2017 (rate for long haul departures not from Northern Ireland: travel not in sole or lowest class, and higher rate does not apply), for “£156” substitute “ £172 ”.
- (3) In section 30(4E)(d) (higher rate for long haul departures not from Northern Ireland is six times standard-class long haul rate), for “six” substitute “ 6.6 ”.
- (4) In section 30A(5A)(c)(ii) (higher rate for long haul departures from Northern Ireland if not set by Act of the Northern Ireland Assembly is six times standard-class rate for long haul departures from Northern Ireland), for “six” substitute “ 6.6 ”.
- (5) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2019.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 43.