



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Air passenger duty

61 Rates of duty from 1 April 2020

- (1) In section 30 of FA 1994 (air passenger duty: rates), in subsection (4A) (long haul rates of duty)—
 - (a) in paragraph (a) for “£78” substitute “ £80 ”, and
 - (b) in paragraph (b) for “£172” substitute “ £176 ”.
- (2) Those amendments have effect in relation to the carriage of passengers beginning on or after 1 April 2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 61.