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STATUTORY INSTRUMENTS

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**1994 No. 1737**

**CUSTOMS AND EXCISE**

**The Aircraft Operators (Accounts  
and Records) Regulations 1994**

<i>Made</i>	- - - -	<i>1st July 1994</i>
<i>Laid before Parliament</i>		<i>1st July 1994</i>
<i>Coming into force</i>	- -	<i>1st November 1994</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 118A and 172 of the Customs and Excise Management Act 1979(1) and paragraph 1(1) of Schedule 6 to the Finance Act 1994(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) Regulations 1994 and shall come into force on 1st November 1994.

**Application**

2.—(1) These Regulations shall apply to every operator who operates chargeable aircraft for the carriage of chargeable passengers.

(2) Where, in relation to air passenger duty, the Revenue Traders (Accounts and Records) Regulations 1992(3) would apply to any operator or fiscal representative, these Regulations shall apply to him and those Regulations shall not apply to him.

**Interpretation**

3.—(1) In these Regulations—

“the Act” means the Finance Act 1994;

“Air Passenger Duty Account” has the meaning given in regulation 4;

“operator” means the operator of an aircraft;

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(1) 1979 c. 2; section 118A was inserted by the Finance Act 1991 (c. 31), section 12 and Schedule 5; section 1(1) defines “the Commissioners”.

(2) 1994 c. 9.

(3) S.I.1992/3150.

“scheme” means a scheme prepared for a registered operator in accordance with the provisions of section 39 of the Act.

(2) Except as provided in paragraph (1) above, expressions used in these Regulations bear the meaning which they bear in Chapter IV of Part I of the Act.

### **Air Passenger Duty Account**

4.—(1) Every operator shall keep and preserve a record to be known as an Air Passenger Duty Account.

(2) Except in the case of operators to whom regulation 5 applies, an Air Passenger Duty Account shall contain the particulars set out in Schedule 1.

### **Schemes**

5.—(1) This regulation shall apply to an operator (“relevant operator”) for so long as a scheme has effect in relation to him.

(2) An Air Passenger Duty Account kept by a relevant operator shall contain the particulars set out in Part I of Schedule 2.

(3) Every relevant operator shall keep and preserve the items described in Part II of Schedule 2.

### **Other records**

6. Every operator shall keep and preserve such other records as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

### **Time for making records**

7. Where an operator is required by or under these Regulations to keep any record, he shall do so at the time—

- (a) of the happening of the event recorded; or
- (b) as the case may be, when the information recorded is first known to him,

or as soon as possible thereafter.

### **Content and preservation of records**

8.—(1) Where an operator is required by or under these Regulations to keep any record he shall include in it sufficient information (by way of cross referencing or otherwise) to enable the Commissioners to ascertain readily that every return he makes is true and accurate.

(2) Except as otherwise provided by a scheme, where an operator is required by or under these Regulations to preserve any record, he shall preserve that record—

- (a) for six years; or
- (b) for such lesser period as the Commissioners may specify for any case or cases in a notice published by them and not withdrawn by a further notice.

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
1st July 1994

*M. J. Eland*  
Commissioner of Customs and Excise

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## SCHEDULE 1

(Regulation 4)

### PARTICULARS OF AN AIR PASSENGER DUTY ACCOUNT

For each accounting period—

- (a) the amount, before adjustment, of any duty payable;
- (b) the amount of any adjustment;
- (c) the amount, after adjustment, of any duty payable;
- (d) the amount, date and method of payment of any duty paid;
- (e) the number of passengers carried—
  - (i) chargeable at the rate set out in section 30(2) of the Act; and
  - (ii) chargeable at the rate set out in section 30(4) of the Act;
- (f) the number of passengers who were not chargeable passengers by virtue of each of subsections (1), (3), (4) and (5) of section 31 of the said Act;
- (g) the number of persons carried who, but for the exceptions provided for by the definition of “passenger” in section 43(1) of the Act, would be chargeable passengers;
- (h) in respect of passengers whose outward journey began at an airport in the Isle of Man, such other particulars as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

## SCHEDULE 2

(Regulation 5)

### RELEVANT OPERATORS

#### PART I

### PARTICULARS OF AN AIR PASSENGER DUTY ACCOUNT KEPT BY RELEVANT OPERATORS

1. For each accounting period—
  - (a) the amount, before adjustment, of any duty payable;
  - (b) the amount, of any adjustment;
  - (c) the amount, after adjustment, of any duty payable;
  - (d) the amount, the calculations used in ascertaining this amount, date and method of payment of any duty paid;
  - (e) the number of passengers who were not chargeable passengers by virtue of each of subsections (4) and (5) of section 31 of the Act;
  - (f) the number of persons carried who, but for the exceptions provided for by the definition of “passenger” in section 43(1) of the Act, would be chargeable passengers;
  - (g) such other particulars as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

## PART II

### OTHER ITEMS TO BE KEPT BY RELEVANT OPERATORS

- 2.—(1) A copy of the scheme prepared for him by the Commissioners.
- (2) A copy of the surveys of passengers by reference to which the calculations provided for by the scheme will be made.
- (3) Such other documents as appear to the Commissioners to be relevant to the calculations provided for by the scheme and which are specified in a notice published by them and not withdrawn by a further notice.

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### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1 November 1994, require aircraft operators (“operators”) who are registered or liable to be registered for air passenger duty to keep and preserve records containing information relevant to calculations of duty due.

Regulation 3 is concerned with interpretation.

Regulation 4 requires operators to keep a record to be known as an Air Passenger Duty Account. Together with Schedule 1, it sets out the particulars which operators who are registered or liable to be registered are required to include in their Air Passenger Duty Account if they are not using a scheme for simplifying the operation of reliefs from air passenger duty (“a special scheme”).

Regulation 5 and Schedule 2 set out the records (including the particulars to be included in the Air Passenger Duty Account) which a registered operator who is using a special scheme is required to keep.

Regulation 6 enables the Commissioners of Customs and Excise (“the Commissioners”) to specify in a notice additional records to be kept and preserved by operators.

Regulation 7 describes the time when the obligation to keep records commences.

Regulation 8 requires an operator to include in any record required to be kept by or under these Regulations sufficient information to enable the Commissioners to check that every return of air passenger duty he makes is correct. It also requires operators to preserve the records they are required to keep for a period of six years or for such lesser period as the Commissioners may specify in a notice.