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STATUTORY INSTRUMENTS

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**1994 No. 1738**

**CUSTOMS AND EXCISE**

**The Air Passenger Duty Regulations 1994**

|   |           |                        |
|---|-----------|------------------------|
| <i>Made</i>                             | - - - - - | <i>1st July 1994</i>   |
| <i>Laid before the House of Commons</i> | - - -     | <i>1st July 1994</i>   |
| <i>Coming into force</i>                |           | <i>1st August 1994</i> |

**THE AIR PASSENGER DUTY REGULATIONS 1994**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation

PART II

REGISTRATION

3. Time for giving notice of liability to register
4. Registration of operators
5. Removal from the register

PART III

FISCAL REPRESENTATIVES

6. Appointment
7. Ceasing to act as a fiscal representative
8. Inclusion of particulars in register of operators

PART IV

RETURNS AND PAYMENT

9. Returns
10. Payment

**Status:** This is the original version (as it was originally made).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

PART V  
FLIGHTS AND PASSENGERS

11. Particulars of flights
12. Passengers
13. Outward journey of an Isle of Man return passenger  
Signature

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SCHEDULE 1 — INFORMATION TO BE INCLUDED IN THE REGISTER

SCHEDULE 2 — INFORMATION TO BE INCLUDED IN A NOTICE OF  
APPOINTMENT AS A FISCAL REPRESENTATIVE

SCHEDULE 3 — FORM OF RETURN

Explanatory Note