
STATUTORY INSTRUMENTS

1994 No. 1738

The Air Passenger Duty Regulations 1994

PART V

FLIGHTS AND PASSENGERS

Particulars of flights

11.—(1) For the purposes of section 31(3) of the Act the following particulars of a second or subsequent flight are prescribed—

- (a) the airport from which the passenger intends to depart;
- (b) the date and time of his intended departure; and
- (c) the airport at which he intends to arrive.

(2) For the purposes of section 32(2)(b) and (3)(b) of the Act the following particulars of a flight are prescribed—

- (a) the airport from which the passenger intends to depart;
- (b) the date and time of his intended departure; and
- (c) the airport at which he intends to arrive.

Passengers

12.—(1) For the purposes of paragraph (a)(iii) of the definition of “passenger” in section 43(1) of the Act the following requirements are prescribed—

- (a) the employee is—
 - (i) engaged in relevant duties, or
 - (ii) performing on board services,at the time he is carried.
- (b) the employee will within the seventy–two hours next following the end of his flight—
 - (i) act as a member of a flight crew,
 - (ii) act as a cabin attendant,
 - (iii) be engaged in relevant duties, or
 - (iv) perform on board services,on, or in respect of, any aircraft; or
- (c) the employee is returning to his base and has within the seventy–two hours immediately preceding the beginning of his flight—
 - (i) acted as a member of a flight crew,
 - (ii) acted as a cabin attendant,
 - (iii) been engaged in relevant duties, or

(iv) performed on board services,
on, or in respect of, any aircraft.

(2) In this regulation—

“base” means the place from which the employee ordinarily operates or at which he is ordinarily stationed;

“on board services” means escorting a passenger or goods;

“relevant duties” means—

(a) repair, maintenance, safety or security work; or

(b) ensuring the hygienic preparation and handling of food and drink.

Outward journey of an Isle of Man return passenger

13.—(1) Subject to paragraph (2) below, section 31(1) of the Act shall have effect as if the reference in paragraph (a) thereof to a person who is a chargeable passenger in relation to a flight on his outward journey included a person whose outward journey began at an airport in the Isle of Man.

(2) Paragraph (1) above only applies in the case of a person—

(a) whose outward journey in question begins at an airport in the Isle of Man; and

(b) who, by virtue of an act of Tynwald charging a duty equivalent to air passenger duty, is the equivalent of a chargeable passenger in relation to that outward journey.