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STATUTORY INSTRUMENTS

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**1996 No. 164**

**CUSTOMS AND EXCISE**

**The Air Passenger Duty (Prescribed Rates of Interest) (Amendment) Order 1996**

<i>Made</i>	- - - -	<i>31 January 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>31 January 1996</i>
<i>Coming into force</i>	- -	<i>6 February 1996</i>

The Treasury, in exercise of the powers conferred on them by section 42 of, and paragraph 11 of Schedule 6 to the Finance Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Air Passenger Duty (Prescribed Rates of Interest) (Amendment) Order 1996 and shall come into force on 6 February 1996.

**Rate of interest carried by amount assessed as air passenger duty due.**

2. There shall be substituted “6.25 per cent. per annum” for “5.5 per cent. per annum” in paragraph (a) of Article 2 of the Air Passenger Duty (Prescribed Rates of Interest) Order 1994(2) (prescribing the rate of interest carried by an amount of air passenger duty assessed as duty due by an assessment made under Section 12 of the Finance Act 1994).

31 January 1996

*Simon Burns*  
*Derek Conway*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(1) 1994 c. 9.  
(2) S.I.1994/1820

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

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

This Order comes into force on 6th February 1996, and provides for an increase in the rate of interest from 5.5% per annum to 6.25% per annum for the purposes of paragraph 7 of Schedule 6 to the Finance Act 1994 (interest carried by an amount of air passenger duty assessed as duty due by an assessment made under section 12 of the Finance Act 1994, c. 9).

The new rate of interest will apply, as governed by the provisions of paragraphs 7 and 8 of the above mentioned Schedule, to amounts assessed as duty due on or after 6th February 1996, and to amounts assessed as duty due prior to that date remaining unpaid on or after that date; but in the latter case the new rate will apply to the amount involved only as from that date.