

2001 No. 837

CUSTOMS AND EXCISE

**The Aircraft Operators (Accounts and Records)
(Amendment) Regulations 2001**

Made - - - - - *8th March 2001*
Laid before Parliament - - - *12th March 2001*
Coming into force - - - - *1st April 2001*

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

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2001 and shall come into force on 1st April 2001.
2. The Aircraft Operators (Accounts and Records) Regulations 1994(c) (“the Regulations”) shall be amended as follows.
3. In Schedule 1 to the Regulations (particulars of an air passenger duty account)—
 - (a) in paragraph (e)(i) (numbers of passengers carried), for “rate set out in section 30(2)” substitute “rates set out in section 30(3A)(a) and (b)”;
 - (b) in paragraph (e)(ii) (numbers of passengers carried), for “rate set out in section 30(4)” substitute “rates set out in section 30(4)(a) and (b)”;
 - (c) in paragraph (f) (numbers of non-chargeable passengers) omit “(1)”; and
 - (d) omit paragraph (h).

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8th March 2001

Martin Brown
Commissioner of Customs and Excise

(a) 1979 c. 2; section 118A was inserted by the Finance Act 1991 (c.31), section 12 and Schedule 5.
(b) 1994 c. 9.
(c) S.I. 1994/1737, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force from 1st April 2001, amend Schedule 1 to the Aircraft Operators (Accounts and Records) Regulations 1994 (S.I. 1994/1737) (“the Schedule”) which lists the information which should be kept in an air passenger duty account for each accounting period.

Regulation 3(a) amends paragraph (e)(i) of the Schedule. It requires aircraft operators to keep a record of the number of passengers chargeable at the rates of air passenger duty applicable to standard and other classes of travel in respect of journeys ending in the United Kingdom, European Economic Area, or a territory for whose external relations the United Kingdom or another member State, is responsible. This amendment is required following the changes made in the rates of air passenger duty with effect from 1st April 2001 by the amendments made to section 30 of the Finance Act 1994 (c. 9) by section 18 of the Finance Act 2000 (c. 17).

Regulation 3(b) amends paragraph (e)(ii) in a similar manner in respect of other journeys chargeable to air passenger duty at the rates applicable to standard and other classes of travel.

Regulation 3(c) amends paragraph (f) by removing the requirement to record particulars of passengers excepted (until 1st April 2001) from being chargeable passengers by virtue of section 31(1) of the Finance Act 1994 (c. 9) following the omission of that section by section 19(2) of the Finance Act 2000 (c. 17).

Regulation 3(d) omits paragraph (h) thereby removing the requirement to record particulars of passengers whose outward journey began at an airport in the Isle of Man following the omission of section 31(6) of the Finance Act 1994 (c. 9) by section 19(4) of the Finance Act 2000 (c. 17).

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