
STATUTORY INSTRUMENTS

2013 No. 493

The Air Passenger Duty (Amendment) Regulations 2013

Amendments to the Air Passenger Duty Regulations 1994

- 4.** In regulation 4 (registration of operators)—
- (a) in paragraph (3) for “Where” substitute “Subject to paragraphs (8) and (9), where”;
 - (b) after paragraph (7) insert—
 - “(8) In the circumstances prescribed in paragraph (9) the Commissioners need not include in the register an operator who has given notice of liability to be registered.
 - (9) The prescribed circumstances are —
 - (a) the operator is an occasional operator; and
 - (b) the Commissioners are satisfied that the amount of duty that will become due from the operator in the period of 12 months beginning on the date on which notice of liability to register is given will not exceed £5000.”.