



2012 CHAPTER 5

Setting of rate of air passenger duty

1.—(1) This section sets the rate of air passenger duty for the purposes of subsections (3)(a) and (b), (4)(a) and (b), (5)(a) and (b) and (5A)(a), (b) and (c) of section 30A of the Finance Act 1994.

- (2) The rate set for the purposes of subsection (3)(a) of that section is £0.
- (3) The rate set for the purposes of subsection (3)(b) of that section is £0.
- (4) The rate set for the purposes of subsection (4)(a) of that section is £0.
- (5) The rate set for the purposes of subsection (4)(b) of that section is £0.
- (6) The rate set for the purposes of subsection (5)(a) of that section is £0.
- (7) The rate set for the purposes of subsection (5)(b) of that section is £0.
- (8) The rate set for the purposes of subsection (5A)(a)(i) of that section is £0.
- (9) The rate set for the purposes of subsection (5A)(b)(i) of that section is £0.
- (10) The rate set for the purposes of subsection (5A)(c)(i) of that section is £0.

(11) This section has effect in relation to the carriage of air passengers beginning on or after the relevant day (as defined in section 30A of the Finance Act 1994).