



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER IV

AIR PASSENGER DUTY

Persons liable for the duty

33 Registration of aircraft operators

- (1) The Commissioners shall under this section keep a register of aircraft operators.
- (2) The operator of a chargeable aircraft becomes liable to be registered under this section if the aircraft is used for the carriage of any chargeable passengers.
- (3) A person who has become liable to be registered under this section ceases to be so liable if the Commissioners are satisfied at any time—
 - (a) that he no longer operates any chargeable aircraft, or
 - (b) that no chargeable aircraft which he operates will be used for the carriage of chargeable passengers.
- (4) A person who is not registered and has not given notice under this subsection shall, if he becomes liable to be registered at any time, give written notice of that fact to the Commissioners not later than the end of the prescribed period beginning with that time.
- (5) Notice under subsection (4) above shall be in such form, be given in such manner and contain such information as the Commissioners may direct.
- (6) If a person who is required to give notice under subsection (4) above fails to do so, his failure shall attract a penalty under section 9 above which, if any amount of duty is then due from him and unpaid, shall be calculated by reference to that amount.

Status: This is the original version (as it was originally enacted).

- (7) Regulations may make provision as to the information to be included in, and the correction of, the register kept under this section.
- (8) In particular, the regulations may provide—
- (a) for the inclusion in the register of persons who have not given notice under this section but appear to the Commissioners to be liable to be registered,
 - (b) for persons who are liable to be registered—
 - (i) not to be included in, or
 - (ii) to be removed from,the register in prescribed circumstances,
 - (c) for the removal from the register of persons who have ceased to be so liable, and
 - (d) for the time from which an entry in the register is to be effective (which may be earlier than the time when the entry is first made in the register).