



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Air passenger duty

18 Rates of duty.

^{F1}(1)

^{F1}(2)

^{F1}(3)

^{F1}(4)

^{F1}(5)

(6) At the end of the section add—

“(10) In this section “standard class travel”, in relation to carriage on an aircraft, means—

- (a) in the case of an aircraft on which only one class of travel is available, that class of travel;
- (b) in any other case, the lowest class of travel available on the aircraft.”.

^{F2}(7)

(8) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st April 2001.

Textual Amendments

F1 S. 18(1)-(5) omitted (with effect in accordance with Sch. 5 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(i)**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Air passenger duty. (See end of Document for details)

F2 S. 18(7) omitted (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(ii)**

19 Changes in exemption from duty.

- (1) Section 31 of the ^{M1}Finance Act 1994 is amended as follows.
- (2) Omit subsections (1) and (2) (exemption in relation to passengers making return journeys within the United Kingdom).
- (3) After subsection (4A) insert—
 - “(4B) A passenger is not a chargeable passenger in relation to a flight if under his agreement for carriage (whether or not it is evidenced by a ticket) the flight is to depart from an airport which is in a region of the United Kingdom designated by order.
 - (4C) An order may be made for the purposes of subsection (4B) above in respect of any region which has a population density of not more than 12.5 persons per square kilometre.
 - (4D) In subsections (4B) and (4C) above, references to a region are references to an area which is determined by the Treasury to constitute a region for the purposes of those subsections.”.
- (4) Omit subsection (6) (provision by regulations for subsection (1) to have effect in relation to journeys begun in the Isle of Man).
- (5) In consequence of the provision made by subsection (2) above, in section 43 of the ^{M2}Finance Act 1994 (interpretation)—
 - (a) in subsection (2) (meaning of “journey” etc), omit “Subject to subsection (3) below”, and
 - (b) omit subsection (3) (interpretation of references to a return ticket).
- (6) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st April 2001.

Marginal Citations

M1 1994 c. 9.

M2 1994 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Air passenger duty.