

FINANCE ACT 2014

EXPLANATORY NOTES

INTRODUCTION

Section 80: Air Passenger Duty: Adjustments to Part 3 of Schedule 5A to FA 1994

Summary

1. This section updates the list of territories in Part 3 of Schedule 5A to Finance Act 1994. It replaces the Ascension Island and Saint Helena with Saint Helena, Ascension and Tristan da Cunha (as one territory), and the Netherlands Antilles with Bonaire, Curaçao, Saba, Sint Maarten and Sint Eustatius (as separate territories). These changes come into effect at Royal Assent of Finance Act 2014.

Details of the Section

2. Subsection 1 amends the list of territories in Part 3 of Schedule 5A to Finance Act 1994.
3. Subsection 2 provides for the changes to come into effect at Royal Assent of Finance Act 2014.

Background Note

4. The list of territories included in the current Band C destination band is set out in Part 3 of Schedule 5A to Finance Act 1994. The changes made by this section do not affect the APD rate applicable to the destinations.