



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Air passenger duty

90 Rates of air passenger duty from 1 April 2021

- (1) In section 30(4A) of FA 1994 (air passenger duty: long haul rates)—
 - (a) in paragraph (a), for “£80” substitute “ £82 ”, and
 - (b) in paragraph (b), for “£176” substitute “ £180 ”.
- (2) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2021.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 90.