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STATUTORY INSTRUMENTS

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**2001 No. 836**

**CUSTOMS AND EXCISE**

**The Air Passenger Duty (Amendment) Regulations 2001**

<i>Made</i>	- - - -	<i>8th March 2001</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>12th March 2001</i>
<i>Coming into force</i>	- -	<i>1st April 2001</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 38(1) of the Finance Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Air Passenger Duty (Amendment) Regulations 2001 and shall come into force on 1st April 2001.

2. The Air Passenger Duty Regulations 1994<sup>(2)</sup> (“the Regulations”) shall be amended by substituting the form of return set out in the Schedule for the form of return set out in Schedule 3 to the Regulations.

New King’s Beam House  
22 Upper Ground  
London SE1 9PJ  
8th March 2001

*Martin Brown*  
Commissioner of Customs and Excise

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(1) 1994 c. 9.  
(2) S.I. 1994/1738.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

SCHEDULE

Regulation 2

FORM OF RETURN



**Air Passenger Duty Return**

For the period  
to

For Official Use

APD Registration number	Period Number
<input type="text"/>	<input type="text"/>

You could be liable to a financial penalty if your completed return is not received by the due date and all duty due for the period is not paid in full by the payment due date.

**Due date:**

<b>D O R</b> only	<input type="text"/>
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Before you complete this form please read the enclosed general notes. Both sides should be completed. Do not enter more than one amount in any box, fill in all boxes clearly and write "None" where necessary.

**A. Passenger and Duty Details**

	Passengers	£	p
<b>1</b> Total number of chargeable passengers flown in chargeable aircraft at the lower EEA Rate	<input type="text"/>	<input type="text"/>	00
<b>2</b> Total number of chargeable passengers flown in chargeable aircraft at the standard EEA Rate	<input type="text"/>	<input type="text"/>	00
<b>3</b> Total number of chargeable passengers flown in chargeable aircraft at the lower non EEA Rate	<input type="text"/>	<input type="text"/>	00
<b>4</b> Total number of chargeable passengers flown in chargeable aircraft at the standard non EEA Rate	<input type="text"/>	<input type="text"/>	00
<b>5</b> Total number of Exempt Passengers	<input type="text"/>		
<b>6</b> Total number of Passengers flown in this period	<input type="text"/>		
<b>7</b> Underdeclarations from previous periods (Must not exceed £2000, see general notes)		<input type="text"/>	00
<b>8</b> Overdeclarations from previous periods (no limit)		<input type="text"/>	00
<b>TOTAL DUTY DUE</b>		<input type="text"/>	00

For Official Use

APD 2

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**B. Special Accounting Schemes**

For further information please refer to Notice 551 'Special Accounting Schemes for APD'. This is available from your local Air Passenger Duty Office. Look under Customs and Excise in your phone book.

Please tick this box ( ✓ ) if you are using a Special Accounting Scheme

**C. Declaration**

I,

(Full name in BLOCK LETTERS)

declare that the information given above is true and complete. Remittance for the full duty\* is enclosed/is paid by direct debit/is paid by credit transfer.

Signature

Date

Status

( Managing Director, Company Secretary, Financial Director,  
Fiscal Representative or other authorised signatory)

\* delete as appropriate

**WARNING: A false declaration may result in prosecution**

**Data Protection Act 1998**

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax ), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2001, amend the Air Passenger Duty Regulations 1994 (S.I.1994/1738) by substituting the prescribed form of return which an operator of an aircraft, who is liable to be registered for Air Passenger Duty, is required to make following changes to the rates of duty applicable to standard and other classes of travel made by section 18 of the Finance Act 2000 (c. 17).