

2009 No. 2045

EXCISE

The Air Passenger Duty (Amendment) Regulations 2009

Made - - - - *21st July 2009*

Laid before the House of Commons *23rd July 2009*

Coming into force - - *1st November 2009*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 38(1) and 42(2) of the Finance Act 1994^(a):

1. These Regulations may be cited as the Air Passenger Duty (Amendment) Regulations 2009 and come into force on 1st November 2009.

2. Amend the Air Passenger Duty Regulations 1994^(b) as follows—

- (a) in paragraph (1) of regulation 9 (returns) for “the form set out in Schedule 3” substitute “a form specified in a notice published by them (and not withdrawn)”;
- (b) omit Schedule 3.

3. These amendments only have effect in relation to accounting periods^(c) that end on 30th November 2009 or later.

Dave Hartnett
Bernadette Kenny

21st July 2009

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1994 c.9; section 42(1) of the Act defines “regulations” as those made by “the Commissioners”. By virtue of section 43(4) of the Act and section 1(1) of the Customs and Excise Management Act 1979 (c. 2) (as amended by Schedule 4, paragraph 22(b), to the Commissioners for Revenue and Customs Act 2005 (c. 11) “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 1994/1738; relevant amending instruments are S.I. 2001/836, 2008/1482.

(c) See regulation 2(1) of the Air Passenger Duty Regulations 1994 for the meaning of “accounting period”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st November 2009, amend the Air Passenger Duty Regulations 1994 (S.I. 1994/1738) by replacing the requirement to furnish an air passenger duty return in the form set out in Schedule 3 of those Regulations with a requirement to furnish it in a form specified by the Commissioners in a notice. The amendment only applies to returns for accounting periods that end on or after 30th November 2009.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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£4.00