

**2009 No. 2051**

**EXCISE**

**The Aircraft Operators (Accounts and Records) (Amendment)  
Regulations 2009**

*Made* - - - - - *22nd July 2009*  
*Laid before Parliament* *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 section 118A (1) and (2) of the Customs and Excise Management Act 1979(a) and paragraph 1(1) of Schedule 6 to the Finance Act 1994(b):

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2009 and come into force on 1st November 2009.

2. Amend the Aircraft Operators (Accounts and Records) Regulations 1994(c) as follows.

3. For sub-paragraphs (i) and (ii) of paragraph (e) of Schedule 1 (particulars of an air passenger duty account) substitute—

- “(i) chargeable at the rates set out in section 30(2) (a) and (b) of the Act;
- (ii) chargeable at the rates set out in section 30 (3) (a) and (b) of the Act;
- (iii) chargeable at the rates set out in section 30 (4) (a) and (b) of the Act; and
- (iv) chargeable at the rates set out in section 30 (4A) (a) and (b) of the Act;”.

*Dave Hartnett*  
*Bernadette Kenny*

22nd July 2009

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

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(a) 1979 c. 2; section 1(1) of the Act (as amended by Schedule 4, paragraph 22(b), to the Commissioners for Revenue and Customs Act 2005 (c. 11) defines “the Commissioners” as the Commissioners for Her Majesty's Revenue and Customs. Section 118A was inserted by Schedule 5 to the Finance Act 1991 (c. 31).  
(b) 1994 c. 9.  
(c) S.I. 1994/1737; a relevant amending instrument is S.I. 2001/837.

## **EXPLANATORY NOTE**

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

These Regulations, which come into force on 1st November 2009, amend the Aircraft Operators (Accounts and Records) Regulations 1994.

They amend the particulars that must be contained in an air passenger duty account of the number of passengers carried in each accounting period at each rate of duty. The amendment is required following the introduction in the Finance Act 2009 (c.10) of additional duty rates.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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