

## SCHEDULES

### SCHEDULE 23

#### AIR PASSENGER DUTY

##### PART 1

###### NORTHERN IRELAND LONG HAUL RATES OF DUTY FROM 1 NOVEMBER 2011 TO 31 MARCH 2012

1 In section 30 of FA 1994 (air passenger duty: rates of duty) after subsection (4A) insert—

“(4B) Subsection (4C) applies if—

- (a) the passenger’s journey is a relevant Northern Ireland journey, and
- (b) apart from subsection (4C), subsection (2) would not apply to the journey.

(4C) The applicable rate in subsection (2) applies to the journey instead of the applicable rate in subsection (3), (4) or (4A) (as the case may be).

(4D) A passenger’s journey is a “relevant Northern Ireland journey”—

- (a) in the case of a journey which has only one flight, if the flight begins in Northern Ireland, and
- (b) in any other case, if the first flight of the journey—
  - (i) begins in Northern Ireland, and
  - (ii) is not followed by a connected flight beginning at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A.”