

## SCHEDULES

### SCHEDULE 23

#### AIR PASSENGER DUTY

#### PART 4

##### OTHER PROVISION

- 21 In section 30A (as inserted by paragraph 9 above) after subsection (5) insert—
- “(5A) In relation to the carriage of a chargeable passenger on an aircraft to which section 30(4F) applies—
- (a) if the rate which (apart from this subsection) would apply is the rate set for the purposes of subsection (3)(a) or (b), the following rate is to apply instead—
    - (i) the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, or
    - (ii) if no rate is so set for the purposes of this paragraph, a rate equal to twice the rate set for the purposes of subsection (3)(b),
  - (b) if the rate which (apart from this subsection) would apply is the rate set for the purposes of subsection (4)(a) or (b), the following rate is to apply instead—
    - (i) the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, or
    - (ii) if no rate is so set for the purposes of this paragraph, a rate equal to twice the rate set for the purposes of subsection (4)(b), and
  - (c) if the rate which (apart from this subsection) would apply is the rate set for the purposes of subsection (5)(a) or (b), the following rate is to apply instead—
    - (i) the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, or
    - (ii) if no rate is so set for the purposes of this paragraph, a rate equal to twice the rate set for the purposes of subsection (5)(b).”