

SCHEDULES

SCHEDULE 23

AIR PASSENGER DUTY

PART 4

OTHER PROVISION

- 22 (1) Section 43 (interpretation) is amended as follows.
- (2) In subsection (1) for the definition of “passenger” substitute—
- ““passenger”, in relation to any aircraft, means any person carried on the aircraft other than—
- (a) a member of the flight crew,
 - (b) a cabin attendant, or
 - (c) a person who is not carried for reward and who satisfies such other requirements as may be prescribed.”
- (3) After subsection (1) insert—
- “(1A) The agreements and arrangements covered by the definition of “agreement for carriage” in subsection (1) include informal agreements or arrangements between, for example, members of a family or friends.”