

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.”
- 2 In article 3 of the Air Passenger Duty (Connected Flights) Order 1994 ([S.I. 1994/1821](#)) for “section 30(6), or section 31(3),” substitute “Chapter 4 of Part 1”.
- 3 The amendments made by this Part of this Schedule have effect in relation to the carriage of passengers beginning on or after 1 November 2011 but before 1 April 2012.