

SCHEDULES

SCHEDULE 23

AIR PASSENGER DUTY

PART 3

DEVOLUTION OF NORTHERN IRELAND LONG HAUL RATES OF DUTY

7 Chapter 4 of Part 1 of FA 1994 (air passenger duty) is amended as follows.

8 (1) Section 30 (rates of duty) is amended as follows.

(2) After subsection (1) insert—

“(1A) Subsection (1) does not apply to the carriage of a chargeable passenger to which section 30A below (Northern Ireland long haul rates of duty) applies.”

(3) Omit subsections (4B) to (4D) (as inserted by paragraph 4(6) above).

(4) The amendments made by this paragraph have effect in relation to the carriage of passengers beginning on or after the relevant day as defined in section 30A of FA 1994 (as inserted by paragraph 9 below).

9 After section 30 insert—

“30A Northern Ireland long haul rates of duty

(1) This section applies to the carriage of a chargeable passenger if—

- (a) the carriage begins on or after the relevant day,
- (b) the only flight, or the first flight, of the passenger’s journey begins at a place in Northern Ireland,
- (c) the passenger’s journey does not end at a place in the United Kingdom or a territory specified in Part 1 of Schedule 5A, and
- (d) if the passenger’s journey has more than one flight, the first flight 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) Air passenger duty is chargeable on the carriage of the chargeable passenger at the rate determined as follows.

(3) If the passenger’s journey ends at a place in a territory specified in Part 2 of Schedule 5A—

- (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, and

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- (b) in any other case, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph.
- (4) If the passenger's journey ends at a place in a territory specified in Part 3 of Schedule 5A—
 - (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, and
 - (b) in any other case, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph.
- (5) If the passenger's journey ends at any other place—
 - (a) if the passenger's agreement for carriage provides for standard class travel in relation to every flight on the passenger's journey, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph, and
 - (b) in any other case, the rate is the rate set by an Act of the Northern Ireland Assembly for the purposes of this paragraph.
- (6) The rate of £0 may be set for the purposes of any paragraph.
- (7) The same rate may be set for the purposes of two or more paragraphs.
- (8) Subsections (5) to (7) and (10) to (12) of section 30 apply for the purposes of this section as they apply for the purposes of that section.
- (9) "The relevant day" means the day appointed as such by an order.
- (10) Section 42(4) and (5) does not apply to an order under subsection (9).
- (11) None of the following applies to any matter in respect of which this section authorises provision to be made by an Act of the Northern Ireland Assembly—
 - (a) any paragraph of Schedule 2 or 3 to the Northern Ireland Act 1998 (excepted and reserved matters);
 - (b) section 63 of that Act (financial acts of the Assembly).
- (12) A Bill containing provision authorised by this section may not be passed by the Northern Ireland Assembly except in pursuance of a recommendation which—
 - (a) is made by the Minister of Finance and Personnel, and
 - (b) is signified to the Assembly by the Minister or on the Minister's behalf.
- (13) A Bill containing provision authorised by this section may not be passed by the Northern Ireland Assembly without cross-community support (as defined in section 4(5) of the Northern Ireland Act 1998).
- (14) "Passed", in relation to a Bill, means passed at the final stage (at which the Bill can be passed or rejected but not amended).
- (15) Duty paid to the Commissioners in respect of the carriage of chargeable passengers to which this section applies must be paid by the Commissioners into the Consolidated Fund of Northern Ireland."

- 10 (1) Section 33 (registration of aircraft operators) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) If the Commissioners decide to keep a register under section 33A below, an operator of a chargeable aircraft does not become liable to be registered under this section just because the aircraft is used for the carriage of chargeable passengers to which section 30A above applies.”
- (3) In subsection (3)(b) after “passengers” insert “or, if the Commissioners have decided to keep a register under section 33A below, that no chargeable aircraft which he operates will be used for the carriage of chargeable passengers apart from the carriage of chargeable passengers to which section 30A above applies”.
- (4) In subsection (4) after “registered” (in both places) insert “under this section”.
- (5) In subsection (7) after “section” insert “or section 33A below”.
- 11 After section 33 insert—

“33A Registration of Northern Ireland long haul aircraft operators

- (1) The Commissioners may under this section keep a register of aircraft operators.
- (2) If the Commissioners decide to keep a register under this section, the operator of a chargeable aircraft becomes liable to be registered under this section if the aircraft is used for the carriage of chargeable passengers to which section 30A above applies.
- (3) A person who has become liable to be registered under this section ceases to be so liable if the Commissioners are satisfied at any time—
- (a) that he no longer operates any chargeable aircraft, or
- (b) that no chargeable aircraft which he operates will be used for the carriage of chargeable passengers to which section 30A above applies.
- (4) A person who is not registered under this section and has not given notice under this subsection shall, if he becomes liable to be registered under this section at any time, give written notice of that fact to the Commissioners not later than the end of the prescribed period beginning with that time.
- (5) Notice under subsection (4) above shall be in such form, be given in such manner and contain such information as the Commissioners may direct.”
- 12 In section 34 (fiscal representatives) in subsection (5)—
- (a) omit “under section 33 above”, and
- (b) in paragraph (a) for “that section” substitute “section 33 or 33A above”.
- 13 After section 41 insert—

“41A Northern Ireland long haul rates of duty: disclosure of information

- (1) An officer of Revenue and Customs may disclose to the Secretary of State, the Treasury or the Department of Finance and Personnel in Northern Ireland any information for purposes connected with the setting of rates of duty under section 30A above, including (in particular) to enable the setting of

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rates under that section to be taken into account for the purposes of section 58 of the Northern Ireland Act 1998 (payments by Secretary of State into Consolidated Fund of Northern Ireland).

(2) Information disclosed under subsection (1) above may not be further disclosed without the consent of the Commissioners (which may be general or specific).

(3) In section 19 of the Commissioners for Revenue and Customs Act 2005 (wrongful disclosure) references to section 18(1) of that Act are to be read as including a reference to subsection (2) above.”

14 In section 44 of CRCA 2005 (payment into Consolidated Fund) after subsection (2) (c) insert—

“(ca) sums required by section 30A(15) of the Finance Act 1994 (air passenger duty: Northern Ireland long haul rates of duty) to be paid into the Consolidated Fund of Northern Ireland,”.

15 In column 2 of the Table in paragraph 1 of Schedule 41 to FA 2008 (penalties for failure to notify), in the entry relating to air passenger duty, after “33(4)” insert “or 33A(4)”.