

**2006 No. 2693**

**EXCISE**

**The Air Passenger Duty (Rate) (Qualifying Territories) Order  
2006**

<i>Made</i>	- - - -	<i>10th October 2006</i>
<i>Laid before the House of Commons</i>		<i>11th October 2006</i>
<i>Coming into force</i>	- -	<i>1st November 2006</i>

The Treasury make the following Order in exercise of the power conferred by section 30(9B) of the Finance Act 1994 (a):

**1.**—(1) This Order may be cited as the Air Passenger Duty (Rate) (Qualifying Territories) Order 2006.

(2) It comes into force on 1st November 2006 and applies to the carriage of a passenger on an aircraft which begins on or after that date.

**2.** In the list of territories in subsection (9A) of section 30 of the Finance Act 1994 insert “Croatia” after “Bulgaria”.

10th October 2006

*Dave Watts*  
*Claire Ward*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.9; subsections (9A) and (9B) were inserted by section 121 (1) and (4) of the Finance Act 2002 (c.23).

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 1st November 2006, extends the destinations to which the lower rates of air passenger duty in section 30(3A) of the Finance Act 1994 apply by adding Croatia to the list of qualifying territories in section 30(9A) of that Act.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

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