



## CUSTOMS AND EXCISE ACT 1993

### AIR PASSENGER DUTY (RATE) (QUALIFYING TERRITORIES) (APPLICATION) ORDER 2007

*Approved by Tynwald*

*21<sup>st</sup> March 2007*

*Coming into operation*

*1<sup>st</sup> February 2007*

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Act 1993<sup>(a)</sup>, and of all other powers enabling it in that behalf, the following Order is hereby made:-

#### **Citation and commencement**

1. (1) This Order may be cited as the Air Passenger Duty (Rate) (Qualifying Territories) (Application) Order 2007 and shall be construed as one with the Customs and Excise Acts (Application) Order 1979<sup>(b)</sup>.

(2) This Order applies in relation to the carriage of a passenger on an aircraft which begins on or after 1<sup>st</sup> February 2007.

#### **Interpretation**

2. In this Order, "the applied legislation" means the Air Passenger Duty (Rate) (Qualifying Territories) Order 2007<sup>(c)</sup>.

#### **Application**

3. The applied legislation shall apply to the Island, as part of the law of the Island, subject to the omission of article 1(2).

Made this

*31<sup>st</sup>*

day of

*January*  
*[Signature]*

2007

Minister for the Treasury

<sup>(a)</sup> 1993 c.7.

<sup>(b)</sup> G.C. No. 38/79.  
S.I. 2007 No. 22.

## **EXPLANATORY NOTE**

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

This application Order, which comes into operation on 1<sup>st</sup> February 2007, extends the destinations to which the lower rates of air passenger duty in section 30(3A) of the Finance Act 1994<sup>(d)</sup> apply by adding the territories listed in article 2 to the list of qualifying territories in section 30(9A) of that Act.

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<sup>(d)</sup> 1994 c.9 (of Parliament), as applied to the Island by S.D. No. 275/94.

2007 No. 22

EXCISE

The Air Passenger Duty (Rate) (Qualifying Territories) Order 2007

<i>Made</i>	<i>9th January 2007</i>
<i>Laid before the House of Commons</i>	<i>9th January 2007</i>
<i>Coming into force</i>	<i>1st February 2007</i>

The Treasury make the following Order in exercise of the power conferred by section 30(9B) of the Finance Act 1994<sup>[1]</sup>:

1. (1) This Order may be cited as the Air Passenger Duty (Rate) (Qualifying Territories) Order 2007.

(2) ~~It comes into force on 1st February 2007 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 (in the appropriate place according to alphabetical order) the following territories —

Albania

Bosnia and Herzegovina

Former Yugoslav Republic of Macedonia

Kosovo under the Interim Administration of the United Nations Mission

Montenegro

Serbia.

*Dave Watts*

*Alan Campbell*

Two of the Lords Commissioners of Her Majesty's Treasury

9th January 2007

**EXPLANATORY NOTE**

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

This Order, which comes into force on 1st February 2007, extends the destinations to which the lower rates of air passenger duty in section 30(3A) of the Finance Act 1994 apply by adding the territories listed in article 2 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 no impact on the private or voluntary sectors is foreseen.

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<sup>[1]</sup> 1994 c.9; subsections (9A) and (9B) were inserted by section 121(1) and (4) of the Finance Act 2002 (c.23). Subsection (9A) was amended by S.I. 2006/2693, which added Croatia to the list of territories in that subsection.

