



## CUSTOMS AND EXCISE ACT 1993

### CUSTOMS AND EXCISE ACTS (AIR PASSENGER DUTY) 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 2 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, commencement and interpretation**

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

(2) This Order shall come into operation on 1<sup>st</sup> February 2007.

#### **Amendment of Section 30 of the Finance Act 1994**

2. Section 30 of the Finance Act 1994, as that Act has effect in the Island<sup>(c)</sup>, is amended as follows –

- (a) in subsection (3A), for “£5” and “£10” substitute “£10” and “£20” respectively; and
- (b) in subsection (4), for “£20” and “£40” substitute “£40” and “£80” respectively.

Made this

*31<sup>st</sup>*

day of

*January*

2007

Minister for the Treasury

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

<sup>(b)</sup> G.C. No. 38/79.

<sup>(c)</sup> Section 30 of the Finance Act 1994 (c.9 of Parliament) was originally extended to the Island by the Customs and Excise (Application) (Amendment) Order 1994 (S.D. No. 275/94). Section 18 of the Finance Act 2000 (c.17 of Parliament) contains relevant amendments to section 30 of the Finance Act 1994, and was applied to the Island by the Customs and Excise Acts (Application) Order 2001 (S.D. No. 22/01).

## EXPLANATORY NOTE

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

This Order increases the rates of air passenger duty payable on the carriage of chargeable passengers in chargeable aircraft with effect from 1<sup>st</sup> February 2007.

Air passenger duty rates from 1<sup>st</sup> February 2007 are as follows –

		<b>Old duty rate</b>	<b>Change</b>	<b>New duty rate</b>
Passengers flying to EEA destinations and qualifying territories etc	Standard class travel	£5	+\$5	£10
	Any other case	£10	+\$10	£20
Passengers flying to other destinations	Standard class travel	£20	+\$20	£40
	Any other case	£40	+\$40	£80