

Statutory Document No. 2015/0025



Customs and Excise Act 1993

AIRCRAFT OPERATORS (ACCOUNTS AND RECORDS) (AMENDMENT) REGULATIONS 2015 (APPLICATION) ORDER 2015

Approved by Tynwald: 18 February 2015
Coming into Operation: 1 April 2015

The Treasury makes the following Order under sections 1 and 3 of the Customs and Excise Act 1993.

1 Title

This Order is the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2015 (Application) Order 2015.

2 Commencement

This Order comes into operation on 1 April 2015.

3 Interpretation

In this Order, “the applied legislation” means the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2015¹.

4 Application

- (1) The applied legislation shall apply to the Island, as part of the law of the Island, subject to the exceptions, adaptations and modifications in the Schedule to this Order.
- (2) The text of the applied legislation is annexed.

¹ SI 2015 No. 3.

MADE 21st January 2015

W E TEARE
Minister for the Treasury

SCHEDULE

[Article 4(1)]

**EXCEPTIONS, ADAPTATIONS AND MODIFICATIONS SUBJECT TO WHICH
THE AIRCRAFT OPERATORS (ACCOUNTS AND RECORDS) (AMENDMENT)
REGULATIONS 2015 [SI 2015 NO. 3] SHALL HAVE EFFECT IN THE ISLAND**

<u>Article</u>	<u>Subject matter</u>	<u>Exception, adaptation or modification</u>
1	Citation and commencement.	Omit the words from “and come” onwards.
3	Amendments to the Aircraft Operators (Accounts and Records) Regulations 1994.	(1) In paragraph (a), omit “(v) and (vi)”. (2) Omit paragraphs (b) and (c).

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

This Order applies in Island law the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2015², which makes amendments to the Aircraft Operators (Accounts and Records) Regulations 1994³ (“the 1994 Regulations”), as they have effect in the Island.

The 1994 Regulations are concerned with the accounts and records that operators liable to air passenger duty are required to maintain. Article 3 of the applied Order amends Schedule 1 to the 1994 Regulations, so as to amend the types of information that the duty account must contain in the light of the reduction in destination bands.

The amendments are required as a consequence of changes made by means of the Customs and Excise Acts (Application) (Amendment) Order 2014⁴ to provisions of the Finance Act 1994⁵ (of Parliament), as they are applied in the Island, and which are concerned with air passenger duty. The changes saw the number of destination bands that determine the rate of air passenger duty being reduced from four to two, with effect from 1 April 2015.

² SI 2015 No. 3.

³ SI 1994 No. 1737, applied in the Island by SD 360/94.

⁴ SD 2014/0272.

⁵ 1994 c.9 (of Parliament), the relevant provisions concerned with air passenger duty were applied in the Island by means of SD 275/94.



STATUTORY INSTRUMENTS

2015 No. 3

EXCISE

**The Aircraft Operators (Accounts and Records)
(Amendment)
Regulations 2015**

Made - - - -

5th January 2015

Laid before Parliament

7th January 2015

Coming into force - -

1st April 2015

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 118A(1) and (2) of the Customs and Excise Management Act 1979⁶ and paragraph 1(1) of Schedule 6 to the Finance Act 1994⁷, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2015.

Amendments to the Aircraft Operators (Accounts and Records) Regulations 1994

2. Amend the Aircraft Operators (Accounts and Records) Regulations 1994⁸ as follows.

3. In Schedule 1 (particulars of an air passenger duty account), in paragraph (e)—

⁶ 1979. c.2; section 1(1) of the Act (as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11)) defines "the Commissioners" as the Commissioners for Her Majesty's Revenue and Customs. Section 118A was inserted by Schedule 5 to the Finance Act 1991 (c.31).

⁷ 1994 c.9.

⁸ S.I. 1994/1737; amended by S.I. 2001/837, 2009/2051 and 2012/3020.

- (a) omit sub-paragraphs (ii), (iii);
- (b) ... *Omitted*
- (c) ... *Omitted*

*Edward Troup
Simon Bowles*

5th January 2015

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to the particulars of an air passenger duty account specified in Schedule 1 to the Aircraft Operators (Accounts and Records) Regulations 1994 (S.I. 1994/1737) as a result of amendments made to the Finance Act 1994 (c. 9) by the Finance Act 2014 (c. 26) which, with effect from 1st April 2015, reduce from four to two the number of destination bands that determine the rate of air passenger duty chargeable.

A Tax Information and Impact Note covering this instrument was published on 19th March 2014 alongside the Finance Bill 2014 and is available on the Government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.