

2012 No. 3020

EXCISE

**The Aircraft Operators (Accounts and Records) (Amendment)
Regulations 2012**

<i>Made</i>	- - - -	<i>3rd December 2012</i>
<i>Laid before Parliament</i>		<i>5th December 2012</i>
<i>Coming into force</i>		
<i>for the purposes of regulation 4</i>		<i>1st April 2013</i>
<i>for all other purposes</i>		<i>1st January 2013</i>

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 1979(a) and paragraph 1(1) of Schedule 6 to the Finance Act 1994(b), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) Regulations 2012 and come into force—

- (a) for the purposes of regulation 4 on 1st April 2013; and
- (b) for all other purposes on 1st January 2013.

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

2. Amend the Aircraft Operators (Accounts and Records) Regulations 1994(c) as follows.

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

- (a) at the end of sub-paragraph (iii) delete “and”;
- (b) after sub-paragraph (iv) insert—
 - “(v) chargeable at the rates set in accordance with section 30A(3)(a) and (b)(d) of the Act;
 - (vi) chargeable at the rates set in accordance with section 30A(4)(a) and (b) of the Act; and
 - (vii) chargeable at the rates set in accordance with section 30A(5)(a) and (b) of the Act;”.

(a) 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).
(b) 1994 c. 9.
(c) S.I. 1994/1737; relevant amending instruments are S.I. 2001/837 and 2009/2051.
(d) Section 30A of the Finance Act 1994 was inserted by paragraph 9 of Schedule 23 to the Finance Act 2012 (c. 14).

4. In paragraph (e) of Schedule 1—

- (a) at the end of sub-paragraph (vi) (as inserted by regulation 3) delete “and”;
- (b) after sub-paragraph (vii) (as inserted by regulation 3) insert—
 - “(viii) chargeable at the rates set in accordance with section 30(4E)(a) to (d)(a) of the Act; and
 - (ix) chargeable at the rates set in accordance with 30A(5A)(a) to (c)(b) of the Act;”.

Simon Bowles
Nick Lodge

3rd December 2012

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Aircraft Operators (Accounts and Records) Regulations 1994.

Regulations 3 and 4 amend the particulars that must be contained in an Air Passenger Duty Account maintained by aircraft operators of the number of passengers carried in each accounting period at each rate of duty. The amendments are required following the devolution of the power to set direct long haul rates for air passenger duty to the Northern Ireland Assembly in the Finance Act 2012, and the introduction of a new higher rate of Air Passenger Duty to be applied to certain aircraft from 1st April 2013.

A Tax Information and Impact Note covering this instrument was published on 21st February 2012 alongside a draft clause of the Finance Bill 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/tiin/apd-ni-devolution.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

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- (a) Section 30(4E) was inserted by paragraph 20 of Schedule 23 to the Finance Act 2012.
 - (b) Section 30A(5A) was inserted by paragraph 21 of Schedule 23 to the Finance Act 2012.

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