STATUTORY INSTRUMENTS

2001 No. 809

CUSTOMS AND EXCISE

The Air Passenger Duty (Connected Flights) (Amendment) Order 2001

Made - - - - -	*8th March 2001*
Laid before the House of Commons - - - -	*8th March 2001*
Coming into force - -	*1st April 2001*

The Treasury, in exercise of the powers conferred on them by section 30 of the Finance Act 1994(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Air Passenger Duty (Connected Flights) (Amendment) Order 2001 and shall come into force on 1st April 2001 and shall have effect in relation to any carriage of a passenger on an aircraft which begins on or after that date.

2. The Air Passenger Duty (Connected Flights) Order 1994(**b**) ("the Order") shall be amended as follows.

3. In Note (3) (Notes of interpretation for the Case A Rule and those Notes) of paragraph 1 of the Schedule to the Order omit—

> "; and, for the purposes of this Note, an airport in the Isle of Man shall be treated as being in the United Kingdom where a duty equivalent to air passenger duty is charged in the Isle of Man by virtue of an Act of Tynwald".

4. Omit Note (4) (Notes of interpretation for the Case B Rule and those Notes) of paragraph 2 of the Schedule to the Order.

Jim Dowd
Greg Pope
Two of the Lords Commissioners
of Her Majesty's Treasury

8th March 2001

(**a**) 1994 c. 9.
(**b**) S.I. 1994/1821.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2001, amends The Air Passenger Duty (Connected Flights) Order 1994 (S.I. 1994/1821) ("the Order") which determines whether successive flights are treated as connected for the purpose of sections 30(6) and 31(3) of the Finance Act 1994 (c. 9) ("the Act"). The amendments made by this Order have been made following the repeal of section 31(6) of the Act by section 19(4) of the Finance Act 2000 (c. 17).

Article 3 amends Note (3) of the notes of interpretation of the case A rule contained in paragraph 1 of the Schedule to the Order by omitting the reference to an airport in the Isle of Man being treated as within the United Kingdom for air passenger duty purposes where duty equivalent to air passenger duty is charged in the Isle of Man by virtue of an Act of Tynwald.

Article 4 makes a corresponding amendment to the notes of interpretation of the case B rule contained in paragraph 2 of the Schedule to the Order by omitting Note (4) of those notes.

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