
1 Air passenger duty from 1 April 2023: bands and rates

- (1) Section 30 of FA 1994 (air passenger duty: rates) is amended in accordance with subsections (2) to (7).
- (2) In subsection (1A), after “long haul” insert “and ultra-long haul”.
- (3) After subsection (1A) insert –
 - “(1B) If the passenger’s journey ends at a place in the United Kingdom –
 - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £6.50, and
 - (b) in any other case, the rate is £13.”
- (4) In subsection (2) omit “the United Kingdom or”.
- (5) After subsection (2) insert –
 - “(2A) If the passenger’s journey ends at a place in a territory specified in Part 1A of Schedule 5A –
 - (a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £87, and
 - (b) in any other case, the rate is £191.”
- (6) In subsection (4A) –
 - (a) in paragraph (a), for “£84” substitute “£91”;
 - (b) in paragraph (b), for “£185” substitute “£200”.
- (7) In subsection (4E) –
 - (a) before paragraph (a) insert –
 - “(za) if the rate which (apart from this subsection) would apply is the rate in subsection (1B)(a) or (b), a rate of £78 is to apply instead,”;
 - (b) in paragraph (a), for “equal to six times the rate in subsection (2)(a)” substitute “of £78”;
 - (c) omit the “and” at the end of paragraph (a);
 - (d) after paragraph (a) insert –
 - “(aa) if the rate which (apart from this subsection) would apply is the rate in subsection (2A)(a) or (b), a rate of £574 is to apply instead, and”;
 - (e) in paragraph (d), for “equal to 6.6 times the rate in subsection (4A)(a)” substitute “of £601”.
- (8) In Schedule 5A to FA 1994 (air passenger duty: territories etc) –
 - (a) in Part 1 (Part 1 territories) –
 - (i) for “Czech Republic” substitute “Czechia”;
 - (ii) for “Former Yugoslav Republic of” substitute “North”;
 - (b) after Part 1 insert –

“PART 1A

PART 1A TERRITORIES

Afghanistan	Cuba	Kyrgyzstan	Senegal
Angola	Curacao	Lebanon	Seychelles
Anguilla	Djibouti	Liberia	Sierra Leone
Antigua and Barbuda	Dominica	Macau	Sint Eustatius
Armenia	Dominican Republic	Malawi	Sint Maarten
Aruba	Egypt	Maldives	Somalia
Azerbaijan	El Salvador	Mali	South Korea
Bahrain	Equatorial Guinea	Martinique	South Sudan
Bangladesh	Eritrea	Mauritania	Sri Lanka
Barbados	Ethiopia	Mayotte	St Helena, Ascension and Tristan da Cunha
Belize	French Guiana	Mongolia	St Kitts and Nevis
Benin	Gabon	Montserrat	Sudan
Bermuda	Georgia	Namibia	Suriname
Bhutan	Ghana	Nepal	Syria
Bonaire	Grenada	Nicaragua	Tajikistan
Botswana	Guadeloupe	Niger	Tanzania
Brazil	Guatemala	Nigeria	The Bahamas
British Virgin Islands	Guinea	North Korea	The Gambia
Burkina Faso	Guinea-Bissau	Oman	Togo
Burundi	Guyana	Pakistan	Trinidad and Tobago
Cameroon	Haiti	Panama	Turkmenistan
Canada	Honduras	Qatar	Turks and Caicos Islands

Cape Verde	India	Russian Federation, east of the Ural Mountains	Uganda
Cayman Islands	Iran	Rwanda	United Arab Emirates
Central African Republic	Iraq	Saba	United States (including Puerto Rico and U.S. Virgin Islands)
Chad	Israel	Saint Barthélemy	Uzbekistan
China	Ivory Coast	Saint Lucia	Venezuela
Colombia	Jamaica	Saint Martin	Yemen
Comoros	Jordan	Saint Pierre and Miquelon	Zambia
Congo	Kazakhstan	Saint Vincent and the Grenadines	Zimbabwe”.
Congo (Democratic Republic)	Kenya	Sao Tome and Principe	
Costa Rica	Kuwait	Saudi Arabia	

- (9) Schedule 1 makes provision about consequential amendments in relation to this section and section 2.
- (10) The amendments made by this section and Schedule 1 have effect in relation to the carriage of passengers beginning on or after 1 April 2023.

2 Air passenger duty from 1 April 2023: Northern Ireland rates

- (1) Section 30A of FA 1994 (Northern Ireland long haul rates of duty) is amended as follows.
- (2) In the heading, after “long haul” insert “and ultra-long haul”.
- (3) In subsection (5A), in paragraph (c) omit sub-paragraph (ii) and the “or” before it.
- (4) After subsection (7) insert –
“(7A) For the purposes of any paragraph, an Act of the Northern Ireland Assembly may set one rate for cases within section 30(2A) and a different rate for cases within section 30(4A).”
- (5) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2023.

AIR PASSENGER DUTY FROM 1 APRIL 2023: CONSEQUENTIAL AMENDMENTS

PART 1

AMENDMENTS CONSEQUENTIAL ON SECTION 1

- 1 In Schedule 1 to The Aircraft Operators (Accounts and Records) Regulations 1994 (S.I. 1994/1737) (particulars of an air passenger duty account), in paragraph (e) –
 - (a) before sub-paragraph (i) insert –
 - “(ai) chargeable at the rates set out in section 30(1B)(a) and (b) of the Act;”;
 - (b) after sub-paragraph (i) insert –
 - “(ia) chargeable at the rates set out in section 30(2A)(a) and (b) of the Act;”;
 - (c) in sub-paragraph (viii), for “(a)” substitute “(za), (a), (aa)”.

PART 2

POWER TO MAKE CONSEQUENTIAL AMENDMENTS

- 2 (1) The Treasury may by regulations made by statutory instrument make further provision that is consequential on the amendments made by section 1 or 2.
- (2) A statutory instrument containing regulations under paragraph 2(1) is subject to annulment in pursuance of a resolution of the House of Commons.