Air passenger duty

1 Higher rate applies to all business jets

(1) Chapter 4 of Part 1 of FA 1994 (air passenger duty) is amended as follows.

(2) Section 30 (rates of air passenger duty) is amended as follows.

(3) After subsection (1A) insert—

"(1AA) In relation to the carriage of a chargeable passenger where the passenger's journey comprises, or includes, a flight on an aircraft operating as a business jet in relation to the passenger—

(a) if the passenger's journey ends at a place in the United Kingdom, the rate is £146.63,

(b) if the passenger's journey ends at a place in a territory specified in Part 1 of Schedule 5A, the rate is £146.63,

(c) if the passenger's journey ends at a place in a territory specified in Part 1A of Schedule 5A, the rate is £1,132.76, and

(d) if the passenger's journey ends at any other place, the rate is £1,178.20.

(1AB) Subsections (1B) to (4A) apply for the purpose of determining the rate in relation to the carriage of a chargeable passenger where the passenger's journey does not comprise or include a flight on an aircraft operating as a business jet in relation to the passenger."

(4) Omit subsections (4E) to (4H).

(5) Before subsection (10) insert—

"(9C) For the purposes of this section an aircraft is to be regarded as operating as a business jet in relation to a chargeable passenger if—

(a) the time or location of departure or arrival of the flight was negotiated by or for the passenger, or

(b) the flight is not a scheduled public flight.

(9D) A flight is a scheduled public flight if—

(a) either—

(i) it runs according to a published timetable, or

(ii) it runs so regularly or frequently as to constitute a recognisable systematic series of flights, and

(b) the flight is predominantly for the carriage of members of the public."

(6) In section 30A (Northern Ireland long haul and ultra-long haul rates of duty)—

(a) in subsection (5A), for "on an aircraft to which section 30(4F) applies" substitute "where the passenger's journey comprises, or includes, a flight on an aircraft operating as a business jet in relation to the passenger",

(b) after that subsection insert—

“(5B) For the purposes of paragraph (c) of subsection (5A), an Act of the Northern Ireland Assembly may set one rate for cases within section 30(1AA)(c) and a different rate for cases within section 30(1AA)(d).”, and

(c) in subsection (8), for “(10)” substitute “(9C)”.

(7) In section 31 (passengers: exceptions)—

(a) in subsection (4ZA), in the words before paragraph (a), after “if” insert “the child’s journey does not comprise or include a flight on an aircraft operating as a business jet in relation to the child and”, and

(b) in subsection (4ZB)—

(i) for “(10) to (12)” substitute “(5) to (7) and (9C) to (12)”, and

(ii) after “meaning of” insert ““aircraft operating as a business jet in relation to a passenger” and”.

(8) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2027.