STATUTORY INSTRUMENTS

2015 No. 942

EXCISE

The Aircraft Operators (Accounts and Records) (Amendment) (No. 2) Regulations 2015

Made - - - -	*26th March 2015*
Laid before Parliament	*27th March 2015*
Coming into force - -	*1st May 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 1979(**1**) and paragraph 1(1) of Schedule 6 to the Finance Act 1994(**2**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aircraft Operators (Accounts and Records) (Amendment) (No. 2) Regulations 2015 and come into force on 1st May 2015.

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

2.—(1) Amend the Aircraft Operators (Accounts and Records) Regulations 1994(**3**) as follows.

(2) In paragraph (f) of Schedule 1 (particulars of an air passenger duty account), after "(4)" insert ",(4ZA)"(**4**).

(3) In Schedule 2 (relevant operators), in paragraph 1(e) of Part 1 (particulars of an air passenger duty account kept by relevant operators) after "(4)" insert ",(4ZA)".

(**1**) 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).
(**2**) 1994 c. 9.
(**3**) S.I. 1994/1737; amended by S.I. 2001/837, 2009/2051, 2012/3020 and 2015/3.
(**4**) Subsection (4ZA) of section 31 of the Finance 1994 was inserted by section 57 of the Finance Act 2015 (c.11).