



HM TREASURY

# Reform of Air Passenger Duty:

response to consultation

December 2011





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# 1

## Introduction

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**1.1** At Budget 2011<sup>1</sup>, the Government launched a consultation on Air Passenger Duty (APD) to explore the scope for improving the fairness and efficiency of the current system. The consultation document<sup>2</sup> recognised the important contribution of the aviation sector to the UK economy and raised a number of specific questions on the future structure of APD, whilst stressing the need to maintain revenues from the aviation sector. To make APD fairer, the Government also announced plans to extend APD to business jets for the first time.

**1.2** The consultation closed on 17 June 2011 having received over 500 responses from the aviation sector, domestic and international tourism, other business sectors and consumers. As part of the consultation process, a number of meetings were also held with stakeholders, including with representatives of the business aviation sector. These meetings proved useful in building the Government's understanding of the key issues and concerns of stakeholders. A full list of respondents is provided at annex D.

**1.3** This document summarises the responses to the consultation and sets out the Government's response. Each of the five questions raised in the consultation is addressed, as well as other relevant issues highlighted by stakeholders.

**1.4** The Autumn Statement<sup>3</sup> confirmed the Government's plans to extend APD to business jets of 5.7 tonnes or more, effective from 1 April 2013. It also confirmed that APD rates will increase from 1 April 2012, as announced at Budget 2011.

**1.5** Since 1 November 2011, APD rates for passengers travelling on direct long-haul routes departing from airports in Northern Ireland have been cut to the short-haul rate – currently £12 per passenger in economy and £24 for business and first class passengers. This change was announced by the Chancellor, in consultation with the Secretary of State for Northern Ireland and the Northern Ireland Executive, on 27 September, in recognition of the unique challenges faced by Northern Ireland in attracting air traffic into its airports. To provide a lasting solution, the Government has launched a parallel process to devolve aspects of APD to the Northern Ireland Assembly.

**1.6** The Government is publishing draft legislation in the draft 2012 Finance Bill to put these reforms into effect.

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<sup>1</sup> *Budget 2011*, HM Treasury, The Stationary Office publications.

<sup>2</sup> *Reform of Air Passenger Duty: a consultation*, March 2011, HM Treasury, The Stationary Office publications.

<sup>3</sup> *Autumn Statement 2011*, HM Treasury, The Stationary Office publications.





# 2

## APD and business aviation

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**2.1** At Budget 2011, the Government set out plans to extend APD to the many thousands of private passenger flights on aircraft below the present weight and passenger seat de minimis limits ('business jet flights'), which currently are not liable to APD.

**2.2** The Budget consultation posed the following question:

*The Government plans to extend aviation tax to include 'business jets' on a per passenger basis for all qualifying flights with an authorised take-off weight in excess of 5.7 tonnes. The proposal is to have a single rate of duty per passenger in 2012-13, irrespective of distance travelled, equivalent to the highest standard rate of APD. Stakeholders are invited to comment on whether this proposal offers a fair and effective way of extending the APD regime to include passengers aboard 'business jets'. In particular, views are invited on the appropriate definition of 'business jets', the range of exemptions and expected market impact of the Government's proposals.*

### Summary of responses

**2.3** A total of 130 responses were received to this question. A majority of respondents indicated support for the broad principle that APD should apply to business aviation.

**2.4** The main representative bodies accepted that the business aviation sector should be subject to APD, just as are passengers aboard commercial flights. One business aviation respondent commented:

*"We fully accept the need for business aviation to contribute fairly to the APD taxation system."*

**2.5** However, the sector emphasised the need for the duty to be applied fairly, noting in particular the need to distinguish between short-haul and long-haul travel.

**2.6** A number of respondents highlighted the role played by business aviation in the UK economy. Several stakeholders argued that there was a general misconception about who uses business jets. One business aviation stakeholder noted:

*"80% of usage is by corporations who are driving forward our economic recovery, and less than 3% is used by high net worth individuals."*

**2.7** The same stakeholder also argued that business aviation serves a distinct market, which commercial airlines do not cater for:

*"...business aviation is not in competition with the airlines, but rather meets a specific need and that is everything but routine."*

### Views on the Government's proposal

**2.8** The business aviation industry argued that for reasons of fairness the sector ought to be taxed on a similar basis to business passengers travelling aboard commercial flights. In particular, they disagreed with the proposal for a single rate of duty per passenger, irrespective of distance travelled (equivalent to the highest standard rate of APD). As one stakeholder noted:

*"We especially do not agree to a single flat rate of APD irrespective of distance, because this would be both unfair and discriminatory. We look for an APD system based on distance flown."*

**2.9** A number of responses commented on the Government's proposals for exemptions. There was general agreement that in extending APD to business aviation, the current exemptions from APD should be retained. However, several stakeholders expressed concern about the prospect of APD being charged on helicopter flights, research and training flights, and light aircraft serving remote areas of the UK. Some felt that imposing APD on helicopter services could also lead to greater use of lighter aircraft which would not be subject to APD under the Government's proposals and would be less safe in harsh environments.

**2.10** Several stakeholders commented on the Government's proposal to set a new de minimis weight limit of 5.7 tonnes for APD. Some argued it was unfair that aircraft below this weight would not be subject to APD, whilst others felt that it offered a sensible compromise in view of the increased administration and compliance costs.

## **Market impact**

**2.11** A number of respondents expressed concern about the potential impact of APD on the market for business aviation, arguing that the sector represented small and medium enterprises (SMEs). Several respondents also observed that the sector already faced substantial regulatory costs from the introduction of the EU Emissions Trading System (EU ETS), drawing comparisons with the way the EU ETS will apply to commercial airlines from 1 January 2012.

**2.12** The main industry bodies also presented their own estimates of the number of business aviation flights, observing that:

*"The number of potential flights carrying passengers from the UK in our sector is closer to 24,000 per annum and the average number of passengers per flight is less than 3. Because of the nature of business aviation many of the flights are positioning flights without passengers on board."*

## **Administration and compliance**

**2.13** A number of respondents commented on the potential administration and compliance burdens of the proposal for industry. The clear view from the sector was that the extension of APD to business aviation should be implemented in a way that keeps compliance burdens to a minimum.

**2.14** Stakeholders also provided evidence about the range of business aviation travel and argued that this should be reflected in the application of the duty. One stakeholder estimated:

*"More than half the flights undertaken are less than 500km...[and] if APD is applied as proposed, therefore, it should be based on actual flight data and estimated passenger numbers, rather than the other way round as proposed in the consultation."*

**2.15** Several business aviation respondents expressed an interest in examining ways of mitigating the compliance burden. One respondent summarised the collective view of the industry:

*"We would like to explore the concept related to an 'Industry Special Account Scheme' perhaps working through the respective associations BBGA and BHA. Such a scheme would need each operator who participates to accept an average passenger load per flight if they participate. Every passenger flight from the UK would record an APD payment based on that average passenger load times the agreed business aviation rate for the flight. "*

**2.16** Officials from the Treasury and HM Revenue and Customs (HMRC) subsequently met with a wide range of stakeholders from the business aviation sector to discuss their views in detail.

## **Government response**

**2.17** The Government announced at the Autumn Statement on 29 November that it will proceed with plans to extend APD to business aviation, subject to a de minimis aircraft weight of 5.7 tonnes.

**2.18** The Government accepts that the extension of APD to business aviation should distinguish between short-haul and long-haul flights, and recognises that there is a range of comfort aboard flights which should be reflected in the rates of APD charged.

**2.19** All flights aboard aircraft of less than 20 tonnes or with 19 seats or more, will be subject to the same distance banding structure and rates of APD that apply to passengers aboard commercial flights. As with commercial flights, seat pitch will be used to determine whether the reduced or standard rate of APD will apply.

**2.20** As part of the consultation process, industry stakeholders provided evidence of the range of services offered by business aviation. This highlighted the fact that aircraft of 20 tonnes or more, with fewer than 19 seats, generally provide a higher class of service. To reflect this, duty rates equivalent to double the standard APD rate in each respective distance band will apply to all flights in this category.

**2.21** The Government will introduce a special scheme, which allows business aviation operators who elect into the scheme to estimate their average passenger numbers for the purposes of APD. This will minimise administration and compliance burdens. The Government will discuss the design of the scheme with industry.

**2.22** The Government will exempt emergency flights, research and training flights, and helicopters from APD. Where appropriate it will also extend the current exemptions from APD. A full list of planned exemptions is set out in annex C.

**2.23** These changes will bring a substantial number of new operators into the APD regime and will require the introduction of special rules tailored to business aviation. The Government has therefore decided to delay the implementation date until April 2013.



# 3

## Other consultation options

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**3.1** In launching the Budget consultation, the Government set out its objective for an APD regime that is as fair and efficient as possible, whilst maintaining revenues from the aviation sector. Decisions on the future structure of APD have been taken in that context.

**3.2** This chapter summarises responses on banding structure, class of travel, APD in relation to the regions and devolution. Stakeholders from the aviation sector, domestic and international tourism, other business sectors and consumers all responded.

### Banding structure

**3.3** Around 140 stakeholders commented on the question of changing the APD banding structure. Many favoured a reform based on moving to two distance bands, whilst others expressed support for the alternative three band structure or retaining the existing four bands. Other ideas included the suggestion of moving to a single rate of duty and alternative models based on more distance bands.

**3.4** A number of stakeholders highlighted geographical anomalies in the current APD banding system. Several noted that passengers travelling to the Caribbean pay higher rates of duty than those travelling to band B destinations. Some stakeholders also noted the growth potential of long-haul destinations in Asia and South America.

**3.5** Some stakeholders argued that reform based on two distance bands would require short-haul passengers to subsidise long-haul passengers.

**3.6** The consultation also asked whether a banded APD system should be based on distance (from London) or some other alternative, such as bands defined in terms of travel to European Union and European Economic Area destinations and travel beyond these geographical boundaries. The majority of those who addressed this question preferred to retain the current distance measure for defining APD bands.

### Government response

**3.7** In weighing up the case for reform, the Government recognises that no banding structure will be entirely free of anomalies. Moreover, a revenue neutral change to the current APD distance bandings would inevitably require some passengers to pay more. A move to a two band structure would require passengers travelling within the UK and Europe, and those travelling to band B destinations (including the United States), to pay more in order to ensure overall revenue neutrality. In addition, any change to the banding structure would have some transitional costs for industry and HMRC.

**3.8** Having considered the impacts of moving to fewer bands, the Government has decided on balance to retain the current banding structure of APD.

### Start date

**3.9** A number of stakeholders commented on the proposed start date for any reform of APD. Several airlines noted that, since tickets are sold up to 12 months in advance, a change in the

structure of APD at short notice could result in additional surcharges or refunds for passengers who have booked ahead.

**3.10** Several stakeholders expressed concern that additional burdens would be placed on airlines if APD rates were not pre-announced with sufficient notice.

### **Government response**

**3.11** At Budget 2011 the Government froze APD rates for 2011-12. In recognition of the industry's need to plan ahead, the Autumn Statement 2011 confirmed that APD rates will increase from 1 April 2012, as set out in Budget 2011.

### **Environment**

**3.12** A number of respondents commented on the Government's objectives for APD in the context of aviation's obligations for reducing environmental emissions. Several cited the industry's own plans for reducing carbon dioxide (CO<sub>2</sub>) emissions.

**3.13** Stakeholders also noted that aviation will enter into the EU Emissions Trading System (EU ETS) for the first time from 2012. Some felt that this negated the need for APD to be structured along environmental lines.

**3.14** Some stakeholders felt that in future the Government should consider the revenues from APD and the EU ETS together. Several suggested that APD rates ought to be reduced once aviation enters the EU ETS to reflect the additional revenues accruing to the Government from the auctioning of EU ETS allowances.

### **Government response**

**3.15** The EU ETS represents an important first step in Europe's collective ambition to tackle global emissions from a broad range of carbon intensive industries. The Government believes that co-ordinated action of this sort represents a sensible approach to combating climate change without damaging growth in the UK and the world economy.

**3.16** The Government has been clear that APD is primarily a revenue-raising duty which makes an important contribution to the public finances, whilst also giving rise to secondary environmental benefits. Furthermore, VAT is not applied to flights and aviation fuel for commercial flights is not taxed.

### **Class of travel**

**3.17** Around 70 stakeholders commented on the issue of class of travel, in particular the APD treatment of 'premium economy' seating.

**3.18** The current rules grant a reduced rate of APD for passengers flying in the lowest class of travel, whilst the standard rate of APD applies to all other classes of travel aboard flights. Where a flight has only a single class of travel, APD is applied at either the standard or reduced rate depending on seat pitch.

**3.19** Some stakeholders argued that the current APD rules have a disproportionate effect on premium economy passengers, making it hard for airlines to market and sell the product. A number of stakeholders argued that the typical premium economy service was closer to economy than business class.

**3.20** Respondents submitted evidence which indicated that premium economy represents around two to three per cent of the market, primarily on long-haul services. Those calling for a change in the rules therefore argued that premium economy should be subject to APD at the reduced rate only on long-haul services.

**3.21** Several stakeholders suggested ways in which premium economy could be defined for administrative purposes. One suggestion was for APD to be applied according to seat pitch, with the reduced rate granted to passengers in seating under 40 inches pitch.

**3.22** However, a substantial minority of respondents argued against any change in the rules. Some felt that premium economy was substantially different from economy and should therefore be subject to the standard rate of APD. One respondent commented:

*“Where different classes of travel are offered airlines clearly choose to advertise these as different products, for example classes known as premium economy are clearly advertised as being a different class, justifying the premium charged for these classes.”*

**3.23** Some stakeholders also noted that any change would increase complexity and administration burdens.

## **Government response**

**3.24** The Government has carefully considered the views and evidence presented in response to the consultation question on class of travel. It is clear from responses to the consultation and further discussion with the industry that premium economy products vary significantly between airlines. Any attempt to define premium economy for taxation purposes would therefore increase the complexity of the tax. This would also lead to greater administrative burdens for both the industry and HMRC. In addition, the Government notes that any attempt to define premium economy by seat pitch would inevitably discriminate between similar products offered by different airlines, including some and excluding others.

**3.25** On balance, to maintain the simplicity of the tax and avoid additional burdens, the Government has decided that no changes will be made to the class of travel distinction in APD.

## **APD and the regions**

**3.26** Around 370 stakeholders responded to the consultation question about the regional impact of APD, including individuals as part of a campaign sponsored by several regional airports. A majority suggested that APD should seek to recognise the different economic circumstances facing the regions of the UK.

**3.27** A number of regional airports proposed that APD should include a congestion surcharge to reflect the local economic conditions at airports across the UK.

**3.28** This view was contested by other airport operators who felt that APD was not the appropriate tool for addressing airport congestion in some parts of the country.

**3.29** Among airlines, a majority opposed any regional variation in APD, arguing that it would distort the market without materially affecting decisions about where services were located.

**3.30** There was general acceptance among stakeholders that, if any change were to be considered in the way that APD applies across the regions of the UK, further consultation would be required to fully understand the issues and potential impact.

## **Government response**

**3.31** The Government is committed to rebalancing the UK economy across the regions. As made clear in the National Infrastructure Plan 2011<sup>1</sup>, the Government is also committed to maintaining the status of the UK as an international hub for aviation, with excellent connectivity to both developed and emerging markets. The Government will continue to work with

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<sup>1</sup> National Infrastructure Plan 2011, HM Treasury and Infrastructure UK.

stakeholders to examine the role of the tax system in support of these objectives. The Department for Transport is also considering regional connectivity and regional airports policy as part of its development of a sustainable framework for UK aviation, which will be issued for public consultation in March 2012.

## **APD and devolution**

**3.32** Around 100 stakeholders commented on the question of APD and devolution.

**3.33** In Northern Ireland, several stakeholders highlighted the competition effects of substantially lower rates of duty in the Republic of Ireland, which threatened the viability of direct services between Belfast and long-haul destinations including the United States.

**3.34** Those who expressed support for the devolution of APD in Scotland argued that it was necessary to reflect the distinct economic and social conditions in Scotland, and the impact this has on flights to and from Scotland.

**3.35** The Welsh Government called for the issue to be considered further in the context of ongoing work by the Silk Commission.

**3.36** A substantial minority of stakeholders opposed any devolution of APD, arguing that it would complicate the APD system and create potential distortions in the market for flights.

## **Government response**

**3.37** The Government recognises that airports in Northern Ireland operate in unique circumstances within the UK. Northern Ireland shares a land border with the Republic of Ireland, where the rate of aviation duty is substantially lower. In recognition of this, the Government announced in September that from 1 November 2011, APD rates for passengers travelling on direct long-haul routes departing from airports in Northern Ireland would be cut to the lower short-haul rate – currently £12 per passenger in economy and £24 for business and first class passengers. To provide a lasting solution in Northern Ireland, the Government has launched a parallel process to devolve aspects of APD to the Northern Ireland Assembly. Legislation to achieve this will be introduced as soon as possible.

**3.38** The Government will continue to explore the feasibility and likely effects of devolution of APD to Scotland and Wales.



# A

## Summary of impacts

**A.1** This annex provides an assessment of impacts. The main impacts stem from the reforms affecting business aviation, which are assessed below. The estimated impacts reflect evidence and discussions with stakeholders during the consultation process.

**Table A.1: Summary of impacts**

Category	Impacts												
Exchequer impact (£m)	<table border="1"> <thead> <tr> <th>2011/12</th> <th>2012/13</th> <th>2013/14</th> <th>2014/15</th> <th>2015/16</th> <th>2016/17</th> </tr> </thead> <tbody> <tr> <td>-</td> <td>-</td> <td>+ 5</td> <td>+ 5</td> <td>+ 5</td> <td>+ 5</td> </tr> </tbody> </table> <p>These figures were set out in Table 2.1 of the Autumn Statement and have been certified by the Office of Budget Responsibility. More detail can be found in the policy costings document published alongside the Autumn Statement.</p>	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	-	-	+ 5	+ 5	+ 5	+ 5
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17								
-	-	+ 5	+ 5	+ 5	+ 5								
Economic impact	<p>The extension of the tax base to all flights on aircraft of 5.7 tonnes or more is estimated to bring an additional 50,000 flights within the scope of APD. Between 5% and 10% of these flights will be captured by the new premium tax rate (planes with a certified authorised weight over 20 tonnes and fewer than 19 seats).</p> <p>The extension of APD to business jet flights is not expected to have a significant effect on overall demand, given that generally APD will account for only a small fraction of the final price of hiring a business jet.</p> <p>The broader macroeconomic effects of the policy are expected to be negligible.</p>												
Impact on individuals and households	<p>We estimate that the extension to include all flights of 5.7 tonnes or more will bring around 50,000 additional flights within the scope of APD. Consultation with the industry revealed that business jet flights carry an average of around 3 passengers per flight. It is expected that the majority of these passengers are relatively high-income individuals travelling on business.</p>												
Equalities impacts	<p>The majority of business jet passengers are male. No other equalities impacts are expected.</p>												

Impact on business including third sector

Based on consultation with the industry, we estimate around 1,500 business jet operators fly into the UK each year. In recognition of the concerns expressed by stakeholders about administration and compliance burdens, and given that many operators are small companies, the Government intends to operate a special scheme which will allow operators who elect into the scheme to estimate their average passenger numbers for the purposes of APD. This should help to substantially lower administration and compliance costs for the whole industry and especially small and medium enterprises (SMEs).

By adopting the new APD special scheme, we estimate the total one-off compliance costs for the business aviation sector will be around £1.5m-£2m. This includes the time taken for taxpayers to familiarise themselves with the tax regime, update their systems, and carry out a robust sample of passengers numbers over a specified period in cases where taxpayers elect for the special scheme. This estimate also accounts for the fact that operators will need to be able to estimate how many of their flights will be classified as reduced rate and standard rate, and how many will be liable to pay the new premium rate of APD.

Operators will also incur ongoing administration costs from filling in returns, record keeping and regular passenger sampling (in order to keep their estimates up-to-date). Owing to the much lower numbers of passengers involved, business jet operators will only be expected to submit APD returns on an annual basis. Overall, it is expected that the resulting recurring total administrative burden placed on the industry from the policy will be around £0.5m per year.

Impact on public sector

HMRC will incur a one-off cost in the region of £400,000 to bring in the new tax regime for business jets.

HMRC will also need to administer and enforce the tax on an ongoing basis, incurring an initial administrative cost of around £250,000 and continuing administrative costs of around £450,000 per year.

Other impacts

The policy is expected to have a negligible impact on carbon emissions, and as aviation enters the EU Emissions Trading Scheme from January 2012 any increase will be offset by emission reductions in other covered sectors.

# B

## APD rates

**B.1** The Autumn Statement confirmed that APD rates will increase from 1 April 2012, as set out in Budget 2011, and that the rates would be effective for 2012-13. The following repeats the table published on 29 November.<sup>1</sup>

**Table B.1: APD rates for 2012-13**

APD distance bands	APD (£ per passenger from 1 April 2012)	
	Reduced rate* (in lowest class of travel)	Standard rate* (in other than lowest class of travel)
Miles from UK		
Band A (0-2000)	£13	£26
Band B (2001-4000)	£65	£130
Band C (4001-6000)	£81	£162
Band D (over 6000)	£92	£184

*\* Standard APD rates are twice reduced rates. The direct long-haul rates of APD for departures from Northern Ireland (bands B, C and D) are reduced to the short-haul rate (band A) from 1 November 2011.*

<sup>1</sup> Autumn Statement 2011, Table 11, Tables confirming tax and tax credit rates and thresholds for 2012-13, HM Treasury.





# List of exemptions

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**C.1** The following existing exemptions will apply to business jets in the same way as for all other flights, as set out in HMRC guidance:

- Cabin attendants and flight crew
- Employees escorting passenger or goods
- Employee undertaking repairs or safety/ security
- Employees ensuring hygienic preparation of food
- Young children under two, without their own seat.
- Transit/ transfer passengers
- Short pleasure flights
- Flights from the Scottish Highlands and Islands
- Military flights
- NATO visiting forces
- Circumstances beyond control of airline
- Royal flights (if operated by the Crown)

**C.2** In addition, it is the Government's intention to exempt some flights previously outside the scope of APD:

- Emergency flights (including medical, search and rescue, and police)
- Helicopters
- Existing Public Service Obligation routes
- Research and training flights



# D

## Contributors to the consultation

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**D.1** HM Treasury and HMRC would like to thank all those who responded to the consultation for their contribution. The consultation received wide interest from a range of stakeholders, including airlines, airports, business jet operators, environmental groups and travel organisations.

**D.2** There were over 500 responses to the consultation, including around 250 from members of the public. In addition, Virgin Atlantic presented findings from a postcard survey of passengers and employees (which generated over 2,100 additional responses). Officials also met with a number of stakeholders and held a workshop event on APD and business aviation.

**D.3** A list of the organisations who submitted responses is provided below.

### Written responses from:

Aberdeen Airport Consultative Committee

Aberdeen City Council

Association of British Travel Agents (ABTA)

Aer Lingus

Air Medical Ltd

Air New Zealand

Air Transport Association of America

AirAsia X

Airport Operators Association

Air Transat

Altrincham & Sale Chamber of Commerce

American Airlines

Antigua and Barbuda National Association (ABNA)

Antrim Borough Council

APD Co-ordinating Committee, representing the UK Caribbean Diaspora

Armagh City and District Council

Association of Asia Pacific Airlines

Association of ATOL Companies

Association of European Airlines

Association of Independent Tour Operators  
Association of International Courier and Express Services  
Australian Government  
Aviation Devon  
Aviation Environment Federation  
BAA  
BAA's Scottish Airports  
BAE Systems plc  
Ballymena Borough Council  
Ballymena Chamber of Commerce  
BALPA (British Airline Pilots' Association)  
Banbridge District Council  
BAR UK  
Barbados Cultural Organisation  
Barnsley and Rotherham Chamber of Commerce & Doncaster Chamber of Commerce  
Belfast City Airport  
Belfast City Council  
Belfast International Airport  
Belfast International Airport Consultative Forum  
Belfast Visitor and Convention Bureau  
Biggin Hill Airport  
Birmingham Airport  
Birmingham Airport Consultative Committee  
Bradford Breakthrough, Business Leaders Forum  
Bradford Chamber of Commerce  
City of Bradford Metropolitan District Council  
Bristol Airport  
Bristow Helicopters  
British Air Transport Association (BATA)  
British Airways  
British Business General Aviation Associations  
British Chambers of Commerce  
British Helicopter Association  
British International Helicopter Services Limited



British Midland International (BMI)  
British Virgin Islands  
Broadland District Council  
Business Travel Solutions  
Business West Chambers of Commerce  
Caithness Transport Forum  
Campaign for Better Transport  
Campaign to Protect Rural England  
Cardiff Airport  
Caribbean Tourism Organisation  
Cathay Pacific  
Causeway Coast and Glens Tourism  
Chartered Institute of Logistics and Transport  
Chartered Institute of Taxation  
CHC Helicopter Services  
City of Derry Airport  
Civil Aviation Authority  
Consumer Council for Northern Ireland  
Contiki  
Cornwall & Isles of Scilly Local Enterprise Partnership  
Council of the Isles of Scilly  
Craigavon Borough Council  
Derbyshire and Nottinghamshire Chamber of Commerce  
Derry City Council  
Dounreay Stakeholder Group  
Dungannon and South Tyrone Borough Council  
Eastern Airways  
EastWest Aviation  
EasyJet  
EEF  
Embassy of the Arab Republic of Egypt  
Emirates  
European Business Aviation Association  
European Regions Airline Association

EVA Airways Corporation  
Fair Tax on Flying  
Falkland Islands  
Federation of Small Businesses  
Fermanagh District Council  
Flybe  
Formula One Management Ltd  
Friends of Liverpool Airport  
Friends of the Earth  
Gatwick Airport  
Gatwick Airport Consultative Committee  
Gatwick Area Conservation Campaign  
Gatwick Diamond Business Association  
Glasgow Prestwick Airport  
Governments of Jersey and Guernsey  
Greater Manchester Chamber of Commerce  
Greater Manchester Local Enterprise Partnership  
Guild of Travel Management Companies  
Gulf Air  
HACAN (residents under Heathrow flight path)  
Heathrow Airport Consultative Committee  
Highlands and Islands Enterprise  
Honeywell Flight Operations  
Insight Vacations  
Institute of Directors  
International Air Transport Association (IATA)  
International Business Aviation Council  
IoD Northern Ireland  
Isles of Scilly Skybus  
Jet2  
Kent County Council  
Labour Friends of the Caribbean  
Lancashire Cricket Club  
Leeds Bradford Airport

Leeds United Football Club  
Leeds, York & North Yorkshire Chamber of Commerce  
Liaison Group of UK Airport Consultative Committees  
Limavady Borough Council  
Liverpool Chamber of Commerce  
Liverpool City Council  
Local Authorities' Aircraft Noise Council  
Loganair  
London Chamber of Commerce and Industry  
London First  
London Luton Town and Village Communities Committee (LLATVCC)  
Londonderry Chamber of Commerce  
Lowe Refrigeration  
Lufthansa  
Luton & District Association for the Control of Aircraft Noise  
Luton Airport  
Luton Airport Consultative Committee  
Macnaughton McGregor Ltd (Newcastle)  
Manchester Airport Group  
Manchester City Council  
Manchester's Investment & Development Agency  
Manston Airport  
Manx2  
Marketing Leeds  
Marketing Manchester  
MCE Public Relations Ltd  
Meadway Travel  
Mid Yorkshire Chamber of Commerce and Industry  
Mitchells (accountants)  
Monarch  
Montserrat Tourist Board  
National Business Aviation Association  
National Council of Barbadian Associations  
Nestrans (statutory Regional Transport Partnership for N. E. Scotland)

NetJets Europe  
New Zealand Government  
Newcastle Gateshead Initiative  
Newcastle International Airport  
Newcastle International Airport Consultative Committee  
Newmont Travel Ltd  
Newquay Cornwall Airport  
Newtownabbey Borough Council  
North East Chamber of Commerce  
North East Scotland group  
North Tyneside Council  
North West Business Leadership Team  
Northern Ireland Bed & Breakfast Partnership  
Northern Ireland Chamber of Commerce  
Northern Ireland Executive  
Northern Ireland Hotels Federation  
Northern Lighthouse Board  
OCO Global  
Oil and Gas UK  
On the Go Tours  
Passenger Shipping Association  
Peel Airports  
PwC Northern Ireland  
Qantas  
Red Sea Holidays  
Richmond Heathrow Campaign  
Ryanair  
Saga  
Saudi Arabian Airlines  
Scandinavian Airlines (SAS)  
Scottish Chambers of Commerce  
Scottish Council for Development and Industry  
Scottish Executive  
Scottish Passenger Agents Association

Sheffield Chamber of Commerce and Industry  
Singapore (High Commissioner for the Republic of Singapore)  
Singapore Airlines  
South Tyneside Council  
Southampton Airport  
Southlands Guest House  
Specsavers  
Stansted Airport  
Stop Stansted Expansion  
Swiss International Airlines  
TAM Airlines  
Tamarack Flight Management  
Tees Valley Unlimited  
Thailand (Royal Thai Embassy)  
The Co-operative Travel  
The Social Group  
Thomas Cook Group  
Tourism & Transport Forum  
Tourism Alliance  
Tourism Industry Association New Zealand (TIA), Inbound Tour Operators Council (ITOC), New Zealand Airports Association (NZAA) and Travel Agents Association of New Zealand (TAANZ)  
Trafalgar  
Travel Counsellors  
TUI Travel PLC  
Turkish Airlines  
UK Oil Industry Taxation Committee  
UKinbound  
UN World Tourism Organisation  
Union of St. Lucian Overseas Associations  
Unite  
United Airlines  
United States Department of State  
Virgin Atlantic  
Visit Manchester

VisitBritain

Welcome to Yorkshire

Welsh Government

WEXAS

WHSmith

Wick Airport Consultative Committee

**Written responses from parliamentary individuals and political parties:**

Alison McInnes MSP

Baroness Berridge

Baroness Benjamin

Henry Smith MP

Liam McArthur MSP

Malcolm Bruce MP

Mary Glendon MP

Naomi Long MP and Alliance Party NI

Philip Davies MP

Sir Robert Smith MP

Tavish Scott MSP

Ulster Unionist Party

Vernon Coaker MP

Many other MPs also wrote directly to Ministers regarding issues covered in this consultation.

**Statements made in the Lords debate on the Caribbean and APD:**

Baroness Dean of Thornton-le-Fylde

Baroness Howells of St Davids

Lord Bradshaw

Lord Morris of Handsworth

Lord Newby

Lord Palmer

Lord Pendry

Lord Tomlinson

### **HM Treasury contacts**

This document can be found in full on our website: <http://www.hm-treasury.gov.uk>

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