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Finance Act, 2008

Section 153 - Air passenger duty: class of travel with large seat pitch

1) In section 30 of FA 1994 (rate of air passenger duty), after subsection (10) insert- "(11) But a class of travel is not standard class travel if the seats for passengers whose agreement for carriage provides for that class of travel have a pitch exceeding 1.016 metres (40 inches). (12) For this purpose "pitch", in relation to a seat, means the distance between a fixed point on the seat and the same point on the seat immediately in front of it; but where there is no seat immediately in front of the seat, the seat is to be treated as having the same pitch as the seat immediately behind it." (2) The amendment made by subsection (1) has effect in relation to any carriage of a passenger on an aircraft which begins on or after 1 November 2008.

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