
STATUTORY INSTRUMENTS

1994 No. 2679

The Finance Act 1994, Part I, (Appointed Day etc.) Order 1994

Transitional provisions

4.—(1) Paragraphs (2) to (4) below shall have effect without prejudice to the operation of section 16 of the Interpretation Act 1978⁽¹⁾.

(2) Where at a time prior to the coming into force of section 18(3) of the Act a referee was appointed under section 127 of the Management Act, such appointment and any arbitration that referee conducts shall not be affected by any provision of the Act brought into force by this Order.

(3) None of the provisions of the Act brought into force by this Order shall affect the liability of any person to be prosecuted for any offence in respect of conduct which occurred before 1st January 1995.

(4) From 1st January 1995 section 12 of the Act shall apply to duty which appears to have become due before that date as it applies to duty which is due after 31st December 1994.