
STATUTORY INSTRUMENTS

1995 No. 2715 (C.55)

CUSTOMS AND EXCISE

The Finance Act 1993, section 11, (Appointed Day) Order 1995

Made - - - - 9th November 1995

The Treasury, in exercise of the powers conferred on them by section 11 of the Finance Act 1993⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This order may be cited as the Finance Act 1993, section 11, (Appointed Day) Order 1995.
2. The day appointed as the day on which section 11 of the Finance Act 1993 comes into force is 1st December 1995.

9th November 1995

Bowen Wells
David Willetts
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st December 1995 as the day on which section 11 of the Finance Act 1993 (c. 34) comes into force.

Section 11 adds section 6A to the Hydrocarbon Oil Duties Act 1979 (c. 5) (“HODA 79”). Section 6A charges a duty of excise on the setting aside for a chargeable use of, or on the chargeable use of any non-hydrocarbon oil liquid, comprised in section 6A, which is respectively for use or used as fuel for an engine, motor or other machinery (“substitute fuel”), or as an additive or extender for any such substitute fuel or for any hydrocarbon oil, such as diesel fuel, charged with duty by HODA 79. Section 6A enables the Treasury to make an order prescribing the rate of excise duty which shall apply on any such setting aside or chargeable use.

Section 11 repeals provisions of HODA 79 relating to petrol substitutes and power methylated spirits, and amends other provisions mentioned in subsection (3), and amends the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8).