STATUTORY INSTRUMENTS

1996 No.2536 (C.70)

CUSTOMS AND EXCISE

The Finance Act 1996, section 8, (Appointed Day) Order 1996

Made - - - 4th October 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 8(2) of the Finance Act 1996(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 1996, section 8, (Appointed Day) Order 1996.
- **2.** The day appointed as the day on which section 8 of the Finance Act 1996 comes into force is 1st November 1996.

New King's Beam House 22 Upper Ground London SE1 9PJ 4th October 1996

D.J. Howard
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st November 1996 as the day on which section 8 of the Finance Act 1996 (c. 8) comes into force. Section 8 of the Finance Act 1996 repeals section 18 and parts of section 19 of the Hydrocarbon Oil Duties Act 1979 (c. 5) which provide for relief from excise duty on heavy hydrocarbon oil used as fuel for ships in home waters (excluding pleasure yachts) and oil used on certain fishing boats.