
STATUTORY INSTRUMENTS

1996 No. 2751 (C.80)

CUSTOMS AND EXCISE

The Finance Act 1996, section 6, (Appointed Day) Order 1996

Made - - - - 28th October 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 6(5) 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 6, (Appointed Day) Order 1996.
2. The day appointed as the day on which section 6 of, and Schedule 1 to the Finance Act 1996 shall have effect in relation to—
 - (a) the production, on or after the date specified below, of a mixture which is leaded or unleaded petrol, and
 - (b) the supply, on or after that specified date, of a mixture of heavy oils,

is 15th November 1996.

New King's Beam House
22 Upper Ground
London
SE1 9PJ
28th October 1996

D J Howard
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made).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)

1. This Order appoints 15th of November 1996 as the day on which section 6 of, and Schedule 1 to the Finance Act 1996 (c. 8) has effect in relation to—

- (a) the production of a mixture which is leaded or unleaded petrol, and which mixture is charged with a duty of excise by section 20AAA(1) of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“HODA”), in the circumstances governed by that section; and
- (b) the supply of a mixture of heavy oils, which mixture is charged with a duty of excise by section 20AAA(2) of HODA, in the circumstances governed by that section.

Section 20AAA of HODA is inserted into HODA by section 6 of the Finance Act 1996 as explained in paragraph 2 below.

2. Section 6 of, and Schedule 1 to the Finance Act 1996: section 20AAA and section 20AAB of HODA.

Section 6 of the Finance Act 1996 amends HODA by inserting into HODA—

- (a) section 20AAA, which charges a duty of excise on the mixtures referred to in paragraph 1(a) and (b) above in the circumstances governed by that section;
- (b) section 20 AAB, which contains provisions supplementary to section 20AAA; and
- (c) a new Schedule, 2A, (which is set out in Schedule 1 to the Finance Act 1996), headed “Mixing of rebated oil”. Schedule 2A is a constituent part of the section 20AAA and section 20AAB excise duty scheme.

In addition, section 6 inserts an additional subsection, (4), into section 20 of HODA.