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STATUTORY INSTRUMENTS

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**1997 No. 1305 (C.44)**

**CUSTOMS AND EXCISE**

The Finance Act 1997, Schedule 6,  
Paragraph 7, (Appointed Day) Order 1997

Made - - - - 16th May 1997

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 7 of Schedule 6 to the Finance Act 1997<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Order:—

**Citation**

1. This Order may be cited as the Finance Act 1997, Schedule 6, Paragraph 7, (Appointed Day) Order 1997.

**Commencement**

2. The day appointed as the day on which Schedule 6 of the Finance Act 1997 comes into force is 1st June 1997.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
16th May 1997

*D.J. Howard*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 1st June 1997 as the day on which Schedule 6 to the Finance Act 1997 (c. 16) comes into force.

Schedule 6, by way of various modifications and changes that it makes to excise duty statutory provisions, enables the Commissioners of Customs and Excise to assess as excise duty due the amounts described in the following paragraphs (i) to (x) below. Schedule 6 amends various provisions specified by the Schedule and in certain cases inserts new sections into the legislation specified by the Schedule.

- (i) An amount of relevant excise duty relief (governed by, amongst other provisions, new sections 12A(1) and (2), and 12B(1) and (4) of the Finance Act 1994, inserted by paragraph 1(1) of Schedule 6 to the Finance Act 1997).
- (ii) An amount of excise duty chargeable on the importation of goods into the United Kingdom, being the same as the stores discovered, on the return of a ship or an aircraft to the United Kingdom, to be deficient or to be in excess deficiency (governed by section 61 of the Customs and Excise Management Act 1979, as amended by paragraph 2 of Schedule 6 to the Finance Act 1997; in particular governed by section 61(7)(a) and (b)).
- (iii) An amount of excise duty chargeable etc., on goods found to be missing or deficient in a warehouse (governed by section 94 of the Customs and Excise Management Act 1979, as amended by paragraph 3 of Schedule 6 to the Finance Act 1997) or in the course of the lawful removal of those goods from the warehouse to another place (as governed by section 95 of the Customs and Excise Management Act 1979, as amended by the last mentioned paragraph and Schedule).
- (iv) An amount of excise duty unpaid or repaid etc., on goods moved by pipe-line and found to be missing or deficient (as governed by section 96 of the Customs and Excise Management Act 1979, as amended by paragraph 4 of Schedule 6 to the Finance Act 1997).
- (v) An amount of excise duty not paid, or an overpaid amount of drawback, allowance, rebate or repayment of excise duty which, in either case, happens by reason of an untrue declaration etc., (governed by section 167 of the Customs and Excise Management Act 1979, as amended by paragraph 5 of Schedule 6 of the Finance Act 1997).
- (vi) An amount, in respect of an amount of misused etc., duty-free oil, equal to the excise duty on like oil (governed by, amongst other provisions, section 10(3) of the Hydrocarbon Oil Duties Act 1979, as amended by paragraph 6(1) of Schedule 6 to the Finance Act 1997).
- (vii) An amount, in respect of an amount of misused etc. rebated heavy oil, equal to the amount of rebate of excise duty allowed on the like oil (governed by, amongst other provisions, section 13(1) of the Hydrocarbon Oil Duties Act 1979 as amended by paragraph 6 of Schedule 6 to the Finance Act 1997).
- (viii) An amount, in respect of an amount of misused etc., furnace fuel, equal to an amount of rebate (specified by section 14(1) of the Hydrocarbon Oil Duties Act 1979) allowed on the misused etc., furnace oil (governed by, amongst other provisions, section 14(4) of the last mentioned statute, as amended by paragraph 6(3) of Schedule 6 to the Finance Act 1997).
- (ix) An amount of excise duty, in respect of a quantity of road fuel gas which, as fuel, is used in or taken into a road vehicle, charged by section 8 of the Hydrocarbon Oil Duties Act 1979 which

has not been paid (governed by section 23(1A) of the last mentioned statute, amongst other provisions, inserted by paragraph 6(4) of Schedule 6 to the Finance Act 1997).

(x) An amount equal:—

- (a) in respect of an amount of rebate of excise duty on any oil (the allowance of which is conditional upon compliance by a person with a regulatory condition), to that amount of rebate (governed by section 24(4A) of the Hydrocarbon Oil Duties Act 1979, amongst other provisions, inserted by paragraph 6(6) of Schedule 6 to the Finance Act 1997) where the condition is not complied with; and
- (b) in respect of any oil delivered without payment of excise duty (the duty free delivery of which is conditional upon compliance by a person with a regulatory condition), to that excise duty (governed by section 24(4B) of the Hydrocarbon Oil Duties Act 1979, amongst other provisions, inserted by paragraph 6(6) of Schedule 6 to the Finance Act 1997) where the condition is not complied with.