## STATUTORY INSTRUMENTS

1997 No. 1433 (C. 55)

## CUSTOMS AND EXCISE VALUE ADDED TAX INSURANCE PREMIUM TAX LANDFILL TAX

The Finance Act 1997 (Repeal of Distress and Diligence enactments) (Appointed Day) Order 1997

*Made - - - - 9th June 1997* 

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 13(2) of Schedule 1 and the note to Part V(2) of Schedule 18 to the Finance Act 1997(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 1997 (Repeal of Distress and Diligence enactments) (Appointed Day) Order 1997.
- 2. The day appointed as the day on which paragraph 13(1) of Schedule 1 to the Finance Act 1997 ceases to have effect and the repeals of the enactments specified in Part V(2) of Schedule 18 to that Act come into force, is 1st July 1997.

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

E. Woods
Commissioner of Customs and Excise

## **EXPLANATORY NOTE**

(This Note is not part of the Order)

This Order appoints 1st July 1997 as the day on which paragraph 13(1) of Schedule 1 to the Finance Act 1997 (c. 16) ceases to have effect and the repeals of the distress and diligence enactments specified in Part V(2) of Schedule 18 to that Act come into force.

Certain of the repealed enactments relating to the levying of distress have been re-enacted with amendments in section 51 of the Finance Act 1997; certain of the repealed provisions relating to diligence have been re-enacted with amendments in section 52 of that Act.