
STATUTORY INSTRUMENTS

2001 No. 3300 (C. 108)

CUSTOMS AND EXCISE

The Finance Act 2001 (Commencement
No. 2 and Saving Provision) Order 2001

Made - - - - 2nd October 2001

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraphs 21 and 22 of Schedule 3 to the Finance Act 2001⁽¹⁾ hereby make the following Order:

1. This Order may be cited as the Finance Act 2001 (Commencement No. 2 and Saving Provision) Order 2001.
2. Schedule 3 to the Finance Act 2001 comes into force on 1st November 2001.
3. The provision made by paragraph 20 of Schedule 3 to the Finance Act 2001⁽²⁾ shall not prejudice a person's right to be paid interest for a period before 1st November 2001 where that right accrues on or after that date in relation to a payment that he made before that date.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
2nd October 2001

Martin Brown
Commissioner of Customs and Excise

(1) 2001 c. 9; paragraph 23 of Schedule 3 provides that references in that Schedule to "the Commissioners" are references to "the Commissioners of Customs and Excise".

(2) Paragraph 20 of Schedule 3 provides for paragraphs 9 and 10 of Schedule 6 to the Finance Act 1994 (c. 9) to be omitted. Paragraph 9 of Schedule 6 to the Finance Act 1994 provides for interest to be payable by the Commissioners of Customs and Excise where a person has paid an amount by way of air passenger duty that was not due and the Commissioners are in consequence liable to repay that amount. Sub-paragraph (1A) (inserted by paragraph 7(2) of Schedule 5 to the Finance Act 1997 (c. 16)) provides for the right to interest to arise only in relation to such amount as is the subject of a claim that the Commissioners are required to satisfy or have satisfied. Paragraph 10 of Schedule 6 to the Finance Act 1994 provides for interest to be payable by the Commissioners of Customs and Excise when ordered to do so by a VAT and duties tribunal.

Status: This is the original version (as it was originally made).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 brings Schedule 3 to the Finance Act 2001 into force on 1 November 2001.

The Schedule provides for the Commissioners of Customs and Excise:

- to pay interest on excise duty overpaid or underclaimed as a result of their error or undue delay,
- to repay—with interest—certain excise duties to persons to whom they have incorrectly denied certain authorisations or approvals, and who as a result have paid duty when they need not have done so.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provision of the Act was brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
s. 6	6.10.2001	2001/3089 (C. 97)