

2021 No. 740 (C. 36)

EXCISE, NORTHERN IRELAND

The Finance Act 2020, Schedule 11 (Appointed Day) (Northern Ireland) Regulations 2021

Made - - - - *28th June 2021*

The Treasury, in exercise of the powers conferred by paragraphs 18 and 19 of Schedule 11 to the Finance Act 2020(a), make the following Regulations.

Citation and interpretation

1.—(1) These Regulations may be cited as the Finance Act 2020, Schedule 11 (Appointed Day) (Northern Ireland) Regulations 2021.

(2) In these Regulations, references to Northern Ireland do not include any of the territorial sea of the United Kingdom that is adjacent to Northern Ireland.

Appointed Days

2. 29th June 2021 is appointed as the day on which paragraphs 8 and 13 of Schedule 11 to the Finance Act 2020 come into force in relation to Northern Ireland for the purpose of making regulations under section 14E(7) of and Schedule 4 to the Hydrocarbon Oil Duties Act 1979(b) (as amended by those paragraphs).

3. 1st October 2021 is appointed as the day on which paragraphs 1 to 17 of Schedule 11 to the Finance Act 2020 come into force in relation to Northern Ireland for all other purposes.

James Morris
Michael Tomlinson

28th June 2021

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for 29th June 2021 to be the appointed day for the commencement of paragraphs 8 and 13 of Schedule 11 to the Finance Act 2020 (c. 14) for the purpose of making regulations in relation to Northern Ireland under the power in new section 14E(7) of and the amended Schedule 4 to the Hydrocarbon Oil Duties Act 1979 (c. 5). 1st October 2021 is appointed as the day for the commencement of paragraphs 1 to 17 of the Schedule for all other purposes also in relation to Northern Ireland.

A Tax Information and Impact Note has not been prepared for the Regulations as they give effect to previously announced policy and are appointed day regulations.

(a) 2020 c. 14.
(b) 1979 c. 5.

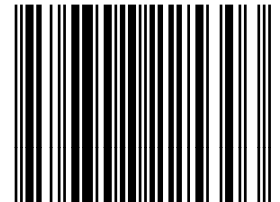
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