
STATUTORY INSTRUMENTS

2000 No. 632 (C.14)

CUSTOMS AND EXCISE

The Finance Act 1999, Part VII, (Appointed Day) Order 2000

Made - - - - *7th March 2000*

The Treasury in exercise of the powers conferred on them by sections 126(8) and 127(11) and 129(6) of Part VII of the Finance Act 1999(1), hereby make the following Order:

1. This Order may be cited as the Finance Act 1999, Part VII, (Appointed Day) Order 2000.
2. The day appointed for the purposes of sections 126 and 127 and 129 of the Finance Act 1999 is 1st April 2000.

7th March 2000

Clive Betts
David Jamieson
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made).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

Section 126(8)(a) of the Finance Act 1999 (“the Act”) provides that the preceding provisions of the section shall have effect in relation to the determination and recovery of interest charged in accordance with Article 232 of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code (OJ No. L302, 19.10.92, p.1) for periods beginning on or after such day as the Treasury may by order made by statutory instrument appoint; and section 126(8)(b) provides that those provisions shall have effect in relation to interest running from before, as well as from after, that day.

Section 127(11) of the Act provides that the section shall have effect in relation only to repayment claims made on or after such day as the Treasury may by order made by statutory instrument appoint.

Section 129(6) of the Act provides that the section shall have effect in relation to amounts issued on or after such day as the Treasury may by order made by statutory instrument appoint.

This Order appoints 1st April 2000 as the appointed day in each case.