
STATUTORY INSTRUMENTS

1996 No. 2314

The Finance Act 1996, section 5(6),
(Appointed Day)Order 1996

2. The day appointed as the day on which section 5 of The Finance Act 1996 shall have effect in relation to cases where kerosene is—

- (a) used as fuel, or
- (b) taken into a fuel supply, is 1st October 1996.