
STATUTORY INSTRUMENTS

1996 No. 2314 (C. 58)

CUSTOMS AND EXCISE

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

Made - - - - 9th September 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 5(6) of the Finance Act 1996⁽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 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.

New King's Beam House 22 Upper Ground
London SE1 9PJ
9th September 1996

D. J. Howard
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made).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 appoints 1st October 1996 as the day on which section 5 of the Finance Act 1996 has effect in relation to the use of kerosene as fuel for certain classes of engines, and to the taking in of kerosene as fuel for those engines.

Section 5 amends the Hydrocarbon Oil Duties Act 1979 (c. 5) (“HODA”) by, amongst other matters, inserting two sections, numbered respectively 13AA and 13AB, into HODA.

Section 13AA of HODA restricts the use of kerosene, as fuel for the engines described by the section, on which there has been allowed under section 11(1)(c) of HODA a rebate of the excise duty charged by section 6 of HODA on the kerosene (“rebated kerosene”) as a heavy oil.

Section 13AB of HODA provides for penalties in the event of a misuse of rebated kerosene in contravention of section 13AA.