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STATUTORY INSTRUMENTS

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**1997 No. 1015**

**CUSTOMS AND EXCISE  
INSURANCE PREMIUM TAX  
VALUE ADDED TAX  
LANDFILL TAX**

The Finance Act 1996, section 197,  
(Appointed Day) Order 1997

Made - - - - 20th March 1997

The Treasury, in exercise of the powers conferred on them by section 197(7) of the Finance Act 1996<sup>(1)</sup> 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 197, (Appointed Day) Order 1997.
2. Subsections (1) and (6) of section 197 of the Finance Act 1996 shall have effect for periods beginning on or after 1st April 1997.

20th March 1997

*Bowen Wells*  
*Roger Knapman*  
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**Status:** This is the original version (as it was originally made).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.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order appoints 1st April 1997 as the day from which periods begin for the purposes of subsections (1) and (6) of section 197 of the Finance Act 1996 (c. 8) in relation to air passenger duty, insurance premium tax, VAT and landfill tax.