
STATUTORY INSTRUMENTS

1997 No. 1432 (C. 54)

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

The Finance Act 1997, sections 52
and 53,(Appointed Day) Order 1997

Made - - - -

9th June 1997

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 52(7) and 53(9) of the Finance Act 1997⁽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 1997, sections 52 and 53, (Appointed Day) Order 1997.
2. The day appointed as the day on which sections 52 (enforcement by diligence) and 53 (amendments consequential on sections 51 and 52) of the Finance Act 1997 come into force is 1st July 1997.

New King's Beam House 22 Upper Ground
London SE1 9PJ
9th June 1997

E. Woods
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Status: This is the original version (as it was originally made).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 July 1997 as the day on which the provisions of sections 52 (enforcement by diligence) and 53 (amendments consequential on sections 51 and 52) of the Finance Act 1997 (c. 16) come into force. Section 51 of that Act provides powers for the making of regulations for the levying of distress in relation to customs and excise duties and certain other indirect taxes.