
STATUTORY INSTRUMENTS

2005 No. 1523 (C. 67)

EXCISE

The Finance Act 1995 (Denatured Alcohol)
(Appointed Day and Savings) Order 2005

Made - - - -

8th June 2005

The Commissioners of Her Majesty's Revenue and Customs, in exercise of the powers conferred upon them by section 5(6) and (7) of the Finance Act 1995⁽¹⁾ hereby make the following Order:

(1) 1995 c. 4; section 5(8) provides for section 5 to be construed as one with the Alcoholic Liquor Duties Act 1979(c. 4) and section 4(3) of that Act applies the definitions of “the Commissioners” and “officer” in the Customs and Excise Management Act 1979(c. 2); section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners” (as meaning the Commissioners of Customs and Excise) and “officer”. Schedule 29, Part 1(3), provides for the powers in section 5(6) and (7) to apply in relation to the repeals made by that Part. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.