
STATUTORY INSTRUMENTS

2011 No. 777 (C. 31)

EXCISE

**The Finance (No. 3) Act 2010, Schedule 13 (Record Keeping,
Time Limits and Information and Inspection Powers)
(Appointed Day and Transitional Provision) Order 2011**

Made - - - - 14th March 2011

The Treasury make the following Order in exercise of the power conferred by section 29(2) and (3) of the Finance (No. 3) Act 2010⁽¹⁾.

Citation and interpretation

1.—(1) This Order may be cited as the Finance (No. 3) Act 2010, Schedule 13 (Record Keeping, Time Limits and Information and Inspection Powers) (Appointed Day and Transitional Provision) Order 2011.

(2) In this Order a reference to a paragraph (without more) is a reference to that paragraph of Schedule 13 to the Finance (No. 3) Act 2010.

(3) In this Order—

“FA 1994” means the Finance Act 1994⁽²⁾;

“the relevant time” has the meaning given in section 12B(2) of FA 1994⁽³⁾ (section 12A: supplementary provisions).

Appointed day

2. The day appointed as the day on which the amendments made by Schedule 13 to the Finance (No. 3) Act 2010 come into force is 1st April 2011.

Transitional provision

3. The amendments made by paragraph 3(2) are disregarded where for the purposes of section 12 of FA 1994⁽⁴⁾ (assessments to excise duty) the liability to duty arose on or before 31st March 2008.

(1) 2010 c. 33.

(2) 1994 c. 9.

(3) Sections 12A and 12B were inserted by section 50 of and paragraphs 1(1) and 7 of Schedule 6 to the Finance Act 1997 (c. 16). Section 12B(2) has been amended by section 20 of and paragraph 9(4) of Schedule 2 to the Finance Act 1998 (c. 36).

(4) Section 12(4) and (5) have been amended by section 50 of and paragraph 6 of Schedule 5 to the Finance Act 1997.

4. Paragraph 3(7) is disregarded where for the purposes of section 20AAB(4) of the Hydrocarbon Oil Duties Act 1979⁽⁵⁾ (mixing of rebated oil: supplementary) the liability to duty arose on or before 31st March 2008.

5. The amendments made by paragraph 5(2) are disregarded where for the purposes of section 12A of FA 1994 (other assessments relating to excise duty matters) the relevant time is on or before 31st March 2008.

6. The amendments made by paragraph 6(2) and (3) are disregarded for the purposes of paragraphs 2(3)(a) and 6(5) of Schedule 4A to the Betting and Gaming Duties Act 1981⁽⁶⁾ (unlicensed amusement machines) where the first day of the alleged default period falls on or before 31st March 2008.

7. The amendment made by paragraph 7 is disregarded where claims made under section 137A of the Customs and Excise Management Act 1979⁽⁷⁾ (recovery of overpaid excise duty) are for the repayment of amounts paid on or before 31st March 2008.

8. The amendments made by paragraph 8 are disregarded where for the purposes of paragraphs 7(1)(d), 8(1)(e), 9(1)(g) and 10(1)(b) of Schedule 3 to the Finance Act 2001⁽⁸⁾ (excise duty: payments by Commissioners in case of error or delay) the Commissioners for Revenue and Customs authorised the payment, repayment, remission, rebate or drawback on or before 31st March 2008.

Angela Watkinson

Brooks Newmark

Two of the Lords Commissioners of Her
Majesty's Treasury

14th March 2011

(5) 1979 c. 5. Section 20AAB was inserted by section 6(1) and (3) of the Finance Act 1996 (c. 8).

(6) 1981 c. 63. Schedule 4A was inserted by section 17 of and paragraphs 1 and 10 of Schedule 2 to the Finance Act 2000 (c. 17).

(7) 1979 c. 2. Section 137A was inserted by section 20 (1) and (5) of the Finance Act 1995 (c. 4). Subsection (4) was substituted by section 50(1) of and paragraph 5(1) of Part II to Schedule 5 to the Finance Act 1997.

(8) 2001 c. 9.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints the day on which the provisions of Schedule 13 to the Finance (No. 3) Act 2010 (“Schedule 13”) come into force. It also makes transitional provision. Schedule 13 is comprised of 3 Parts. Part 1 amends provisions in the Customs and Excise Management Act 1979 (c. 2) (“CEMA”) about the obligations to keep records in relation to excise duties. Part 2 increases the time limits for assessments and claims across excise duties from 3 to 4 years to align them with the time limits for other taxes administered by Her Majesty’s Revenue and Customs. Part 3 amends CEMA powers enabling an officer of Revenue and Customs to carry out inspections when checking for excise duties. Part 3 also introduces a new information power.

Article 2 appoints 1st April 2011 as the day on which Schedule 13 comes into force.

Articles 3 to 8 contain transitional provisions for the purpose of changes to time limits for excise duties. These ensure that the changes made by Schedule 13 do not allow assessments and claims, etc. that are already out of time on 31st March 2008 to be brought back into time. The effect is that the 4-year time limit will not apply where the liability to duty arose on or before 31st March 2008.

A full Impact Assessment on compliance checking powers for excise duties was published by HMRC on 22nd June 2010 and is available from HMRC’s website at <http://www.hmrc.gov.uk/budget2010/modern-comp-checks-ia-5250.pdf>.