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STATUTORY INSTRUMENTS

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**1994 No. 2679 (C.59)**

**CUSTOMS AND EXCISE**

**The Finance Act 1994, Part I, (Appointed Day etc.) Order 1994**

*Made - - - - 17th October 1994*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 19 of the Finance Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Order:

**Citation**

1. This Order may be cited as the Finance Act 1994, Part I, (Appointed Day etc.) Order 1994.

**Commencement for the purpose of air passenger duty**

2. For the purpose of air passenger duty(2), the day appointed as the day on which the provisions of the Finance Act 1994 (“the Act”) specified in the first column of the Schedule to this Order come into force is 1st November 1994.

**Commencement for other purposes**

3. The day appointed as the day on which Chapter II of Part I of, and Schedule 4, Schedule 5 and Part III of Schedule 26 to, the Act come into force (insofar as they are not then already in force) is 1st January 1995.

**Transitional provisions**

- 4.—(1) Paragraphs (2) to (4) below shall have effect without prejudice to the operation of section 16 of the Interpretation Act 1978(3).

(2) Where at a time prior to the coming into force of section 18(3) of the Act a referee was appointed under section 127 of the Management Act, such appointment and any arbitration that referee conducts shall not be affected by any provision of the Act brought into force by this Order.

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(1) 1994 c. 9; section 17(1) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2); section 17(2) defines “the Management Act”.

(2) Air passenger duty is charged in accordance with the provisions of Chapter IV of Part I of, and Schedule 6 to, the Act.

(3) 1978 c. 30.

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(3) None of the provisions of the Act brought into force by this Order shall affect the liability of any person to be prosecuted for any offence in respect of conduct which occurred before 1st January 1995.

(4) From 1st January 1995 section 12 of the Act shall apply to duty which appears to have become due before that date as it applies to duty which is due after 31st December 1994.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
17th October 1994

*Leonard Harris*  
Commissioner of Customs and Excise

## SCHEDULE

Article 2

<i>Provisions of the Act</i>	<i>Subject matter of provisions</i>
section 8	Penalty for evasion of excise duty
section 9(1) to (8)	Penalties for contraventions of statutory requirements
sections 10 and 11	Exceptions and breaches of walking possession agreements
section 12(1) to (6), (7) (with the exception of, in paragraph (a) the references to sections 100(3), 136(1), 159(6), 170(1) and (2) and 170B(1) of the Management Act, and paragraphs (b) and (c)) and (8)	Assessments to excise duty
section 13	Assessments to penalties
section 14(1) (with the exception of paragraph (a)) and (2) to (5)	Requirement for review of a decision
section 15	Review procedure
section 16(1) to (5), (6) (with the exception of paragraphs (b) and (c)), (7) and (8)	Appeals to a tribunal
section 17	Interpretation
section 18(1), (2), (7) and (8)	Consequential modifications of enactments
paragraphs 9 and 10 of Schedule 5	Decisions concerning air passenger duty subject to review and appeal and interpretation of Schedule

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

This Order:

appoints 1st November 1994 as the day on which, for the purpose of air passenger duty, the appeals and penalties provisions set out in Chapter II of Part I of, and Schedule 5 to, the Finance Act 1994 (c. 9) “the Act”) come into force;

appoints 1st January 1995 as the day on which, for all other purposes, the appeals and penalties provisions set out in Chapter II of Part I of, and Schedule 4 and Schedule 5 to, the Act come into force; and

makes transitional provision for the purposes of:

- the application of section 127 of the Customs and Excise Management Act 1979 (c. 2);

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- preserving the liability of persons to be prosecuted for offences in respect of conduct which occurred before 1st January 1995; and
- applying section 12 of the Act (assessments) to duty which became due before 1st January 1995.

#### **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

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

The Finance Act 1994, section 7, [\(Appointed Day\) Order 1994 No. 1690](#) appointed 1st July 1994 as the day on which section 7 of the Act (with the exception of paragraph (b) of subsection (1)) came into force. The Finance Act 1994, section 7, [\(Appointed Day\) \(No. 2\) Order 1994 No. 2143](#) appointed 31st August 1994 as the day on which the remainder of section 7 of the Act came into force.