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STATUTORY INSTRUMENTS

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**2002 No. 3056 (C.103)**

**CUSTOMS AND EXCISE**

The Finance Act 2002, section 6, (Appointed Day) Order 2002

Made - - - - 11th December 2002

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 6(3) of the Finance Act 2002(1) hereby make the following Order:

1. This Order may be cited as the Finance Act 2002, section 6, (Appointed Day) Order 2002.
2. The day appointed as the day on which section 6(1) of the Finance Act 2002, so far as relating to paragraph 1 of Schedule 3 to that Act, comes into force is 1st April 2003.

New King's Beam House 22,  
Upper Ground LONDON SE1 9PJ  
11th December 2002

*T D Byrne*  
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**Status:** This is the original version (as it was originally made).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.

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## EXPLANATORY NOTE

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

This Order brings section 6(1) of the Finance Act 2002 (c. 23) into force on 1st April 2003, insofar as it is not already in force. Section 6 gives effect to Schedule 3 to that Act (which makes provision for regulating trade in certain heavy oil on which rebate of excise duty has been allowed). Schedule 3 provides for the insertion of new sections 23A, 23B and 24AA into the Hydrocarbon Oil Duties Act 1979 (c. 5) and for other consequential amendments.