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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1997, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### ASSESSMENTS FOR EXCISE DUTY PURPOSES

##### *Commencement*

- 7 This Schedule shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint; and different days may be appointed under this paragraph for different purposes.

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**Subordinate Legislation Made**

**P1** [Sch. 6 para. 7](#) power fully exercised (16.5.1997); 1.6.1997 appointed by [S.I. 1997/1305](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 7.