
STATUTORY INSTRUMENTS

1994 No. 1690 (C.31)

CUSTOMS AND EXCISE

The Finance Act 1994, section 7, (Appointed Day) Order 1994

Made - - - - *27th June 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:

1. This Order may be cited as the Finance Act 1994, section 7, (Appointed Day) Order 1994.
2. The day appointed as the day on which section 7 of the Finance Act 1994 comes into force (with the exception of paragraph (b) of subsection (1) of that section) is 1st July 1994.

New King's Beam House,
22 Upper Ground,
London,
SE1 9PJ
27th June 1994

Leonard Harris
Commissioner of Customs and Excise

(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).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st July 1994 as the day on which section 7 (with the exception of paragraph (b) of subsection (1)) of the Finance Act 1994 (c. 9) (“section 7”) comes into force.

Section 7—

- amends the name of the tribunals for which provision is made by Schedule 8 to the Value Added Tax Act 1983 (c. 55) (value added tax tribunals) to the VAT and duties tribunals;
- extends the jurisdiction of those tribunals to matters relating to customs and excise; and
- makes related consequential provision.

Paragraph (b) of subsection (1) of section 7 (which provides for the extension of the jurisdiction of the tribunals) is not brought into force by this Order with the rest of section 7 but will be brought into force at a future date.