

---

## EXPLANATORY NOTE

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

This Order appoints 31st August 1994 as the day on which section 7(1)(b) of the Finance Act 1994 (c. 9) (“section 7(1)(b)”) comes into force. Section 7(1)(b) extends the jurisdiction of VAT and duties tribunals to matters relating to customs and excise.

The VAT and duties tribunals will not be entitled to exercise the additional jurisdiction conferred on them by section 7(1)(b) until the remaining provisions of Chapter II of Part I of the Finance Act 1994 are brought into force. These provisions will be brought into force at a future date.

This Order ensures that, when the Value Added Tax Act 1994 (c. 23) comes into force on 1st September 1994, in Schedule 12 to that Act references to the VAT and duties tribunals will be substituted for references to the VAT tribunals.