

2009 No. 1022 (C. 59)

EXCISE

The Finance Act 1998, Schedule 2 (Assessments in Respect of Drawback) (Appointed Day) Order 2009

Made - - - -

22nd April 2009

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by paragraph 12 of Schedule 2 to the Finance Act 1998(a):

1. This Order may be cited as the Finance Act 1998, Schedule 2 (Assessments in Respect of Drawback) (Appointed Day) Order 2009.

2. For the purposes of assessments in respect of drawback of excise duty to which entitlement is cancelled under any provision contained in regulations by virtue of section 2 of the Finance (No.2) Act 1992(b), and the cancellation occurs after 31st May 2009, the day appointed as the day on which the following paragraphs of Schedule 2 to the Finance Act 1998 come into force is 1st June 2009—

- (a) paragraph 6; and
- (b) paragraphs 8(1) and (3), 9(1) and (4) and 10(c), insofar as those paragraphs insert references to section 2 of the Finance (No.2) Act 1992.

3. Article 2 does not apply for the purposes of assessments in respect of drawback of excise duty to which entitlement is cancelled under provisions contained in the following Regulations(c)—

- (a) the Cider and Perry Regulations 1989(d);
- (b) the Wine and Made-wine Regulations 1989(e); and
- (c) the Beer Regulations 1993(f).

Bernadette Kenny
Mike Eland

22nd April 2009

Two of the Commissioners for Her Majesty's Revenue and Customs

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- (a) 1998 c.36; the power in paragraph 12 of Schedule 2 is exercisable by the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
 - (b) 1992 c.48; section 2 has been amended by the Finance Act 1998 (c.36), Schedule 2, paragraphs 6(1), (2) and (3) (as mentioned in footnote (c)) and the Finance Act 1999 (c.16), section 11(1) and (2).
 - (c) For the purposes of assessments in respect of drawback of excise duty to which entitlement is cancelled under provisions contained in the Regulations specified in article 3, the day appointed as the day on which the paragraphs of Schedule 2 to the Finance Act 1998 specified in article 2 came into force was 1st September 2008 (see S.I. 2008/2302 (C.102))
 - (d) S.I.1989/1355, amended by S.I. 2008/1885; there are other amending instruments but none is relevant.
 - (e) S.I. 1989/1356, amended by S.I. 2008/1885; there are other amending instruments but none is relevant.
 - (f) S.I. 1993/1228, amended by S.I. 2008/1885; there are other amending instruments but none is relevant.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st June 2009 as the day on which paragraph 6 (amending section 2 of the Finance (No.2) Act 1992 (c.48)), and paragraphs 8(1) and (3), 9(1) and (4) and 10(c) (effecting related amendments concerning section 2) of Schedule 2 to the Finance Act 1998 (c.36) come into force for the purposes of assessments in respect of drawback of excise duty to which entitlement is cancelled (and the cancellation occurs after 31st May 2009) under any provision contained in Regulations other than the Cider and Perry Regulations 1989(a), the Wine and Made-wine Regulations 1989(b) and the Beer Regulations 1993(c).

Paragraph 6 of Schedule 2 to the Finance Act 1998 amends section 2 of the Finance (No. 2) Act 1992 (c.48) (power to provide for drawback of excise duty). It enables the Commissioners for Her Majesty's Revenue and Customs, where an entitlement to drawback of excise duty is cancelled under any provision contained in regulations made under the section, to assess a person prescribed in regulations for an amount equal to sums paid or credited in respect of the drawback.

Paragraphs 8(1) and (3), 9(1) and (4) and 10(c) of Schedule 2 make consequential amendments to the Finance Act 1994 (c.9).

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a) S.I.1989/1355.
 - (b) S.I.1989/1356.
 - (c) S.I.1993/1228.
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