
STATUTORY INSTRUMENTS

1993 No. 2215 (C.44)

CUSTOMS AND EXCISE

The Finance Act 1993, section 12, (Appointed Day) Order 1993

Made - - - - 9th September 1993

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 12(8) of the Finance Act 1993⁽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 1993, section 12, (Appointed Day) Order 1993.
2. The day appointed as the day on which section 12 of the Finance Act 1993 comes into force (with the exception of subsections (1), (3) and (7) of that section) is 13th September 1993.
3. The day appointed as the day on which section 12 of the Finance Act 1993 comes into force (insofar as it is not then already in force) is 15th October 1993.

New King's Beam House 22 Upper Ground
London SE1 9PJ
9th September 1993

Leonard Harris
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Status: This is the original version (as it was originally made).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.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 13th September 1993 as the day on which section 12 of the Finance Act 1993 (c. 34) comes into force (with the exception of subsections (1), (3) and (7) of that section). It also appoints 15th October 1993 as the day on which that section comes into force insofar as it is not then already in force.

Section 12 of the Finance Act 1993 provides that, in ascertaining for the purposes of the Hydrocarbon Oil Duties Act 1979 (c. 5)—

- (a) the amount of excise duty chargeable; and
- (b) the amount of any rebate of excise duty allowable,

on any hydrocarbon oil to which the provision applies, the volume of that oil shall be measured at a temperature of 15°C (“standard temperature accounting”). This implements in the United Kingdom the requirements of Article 3 of Council Directive 92/81/EEC (OJNo. L316, 31.10.92, p.12).

The provisions of section 12 of the Finance Act 1993 which come into force on 13th September 1993 permit the Commissioners of Customs and Excise to make regulations for purposes connected with standard temperature accounting. The remaining provisions of that section, which come into force on 15th October 1993, introduce standard temperature accounting from that latter date.