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STATUTORY INSTRUMENTS

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**1994 No. 2143 (C.43)**

**CUSTOMS AND EXCISE**

The Finance Act 1994, section 7,  
(Appointed Day) (No. 2) Order 1994

Made - - - - 15th August 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) (No. 2) Order 1994.
2. The day appointed as the day on which section 7(1)(b) of the Finance Act 1994 comes into force is 31st August 1994.

New King's Beam House,  
22 Upper Ground,  
LONDON,  
SE1 9PJ  
15th August 1994

*Leonard Harris*  
Commissioner of Customs and Excise

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**Status:** This is the original version (as it was originally made).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

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## **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.

## **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

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

The Finance Act 1994, section 7, (Appointed Day) Order 1994 No. 1690 appointed 1st July 1994 as the day on which section 7 of the Finance Act 1994 (with the exception of paragraph (b) of subsection (1)) came into force.