
STATUTORY INSTRUMENTS

1995 No. 2892 (C.61)

CUSTOMS AND EXCISE

The Finance Act 1995, section 20, (Appointed Day) Order 1995

Made - - - - 9th November 1995

The Commissioners of Customs and Excise, in exercise of other powers conferred upon them by section 20 of the Finance Act 1995(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 1995, section 20, (Appointed Day) Order 1995.
2. The provisions of section 20 of the Finance Act 1995 shall have effect in relation to payments made on or after 1st December 1995.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
9th November 1995

D. J. Howard
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Status: This is the original version (as it was originally made).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 is not part of the Regulations)

This Order appoints 1st December 1995 as the day on which the provisions of section 20 of the Finance Act 1995 (c. 4) (“Section 20”) shall come into force.

Section 20 amends the Customs and Excise Management Act 1979 by inserting section 137A, which provides for the recovery of overpaid excise duty.