
STATUTORY INSTRUMENTS

2000 No. 2674 (C. 75)

CUSTOMS AND EXCISE

The Finance Act 2000, section 5, (Appointed Day) Order 2000

Made - - - - 29th September 2000

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 5(6) of the Finance Act 2000⁽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 2000, section 5, (Appointed Day) Order 2000.
2. The day appointed as the day on which section 5 of the Finance Act 2000 comes into force is 1st October 2000.

New King's Beam House
29th September 2000

M J Hanson
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Status: This is the original version (as it was originally made).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 1st October 2000 as the day on which section 5 of the Finance Act 2000 (c. 17) (“the Finance Act”) comes into force.

Section 5(1) of the Finance Act inserts a new subsection (3A) into section 1 of the Hydrocarbon Oil Duties Act 1979 (c. 5) (“HODA”). The new subsection (3A) defines ultra low sulphur petrol for the purposes of HODA.

Section 5(3) of the Finance Act substitutes a new subsection (1A) (rates of duty) for the existing subsection (1A) in section 6 of HODA (excise duty on hydrocarbon oil). The main effect of this amendment is to provide that duty shall be charged at the rate of £0.4782 a litre in the case of ultra low sulphur petrol.

The remainder of section 5 of the Finance Act makes consequential amendments to HODA.

Section 6 of the Finance Act provides that the amendments made to Schedule 2A to HODA (mixing of rebated oils) by Schedule 1 to the Finance Act 2000 come into force on the day appointed by this Order.