
STATUTORY INSTRUMENTS

2014 No. 906 (C. 40)

**REVENUE AND CUSTOMS,
ENGLAND AND WALES**

The Finance Act 2008, Section 127 and Part 1
of Schedule 43 (Appointed Day) Order 2014

Made - - - - 3rd April 2014

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾, in exercise of the power conferred by section 129(4) and (5) of the Finance Act 2008⁽²⁾, make the following Order:

Citation

1. This Order may be cited as the Finance Act 2008, Section 127 and Part 1 of Schedule 43 (Appointed Day) Order 2014.

Appointed days

2. Subject to article 3, the day appointed for the coming into force of section 127 of, and Part 1 of Schedule 43 to, the Finance Act 2008 is 6 April 2014.

3. The day appointed for the coming into force of paragraph 11(d) of Part 1 of Schedule 43 to the Finance Act 2008 is 5 April 2014.

3rd April 2014

Jim Harra
Edward Troup
Two of the Commissioners for Her Majesty's
Revenue & Customs

(1) Section 139 of the Finance Act 2008 (c. 9) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".
(2) 2008 c. 9.

Status: This is the original version (as it was originally made).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 6 April 2014 as the day on which section 127 of, and Part 1 of Schedule 43 to, the Finance Act 2008 come into force, except for paragraph 11(d) of Part 1 of Schedule 43 which comes into force on 5 April 2014 (that provision repeals certain paragraphs in Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) which comes into force on 6 April 2014 by virtue of the Tribunals, Courts and Enforcement Act 2007 (Commencement No. 11) Order 2014 (S.I. 2014/768).

Section 127 aligns and modernises the powers of Her Majesty's Revenue and Customs (HMRC) to pursue debt in England and Wales by allowing HMRC to use the procedure set out in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 to recover sums payable to the Commissioners for HMRC. Part 1 of Schedule 43 contains consequential amendments.