

2015 No. 812 (C. 47)

CUSTOMS

EXCISE

**The Finance Act 2014, Schedule 21 (Commencement) Order
2015**

Made - - - -

20th March 2015

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the power conferred by paragraph 10(2) of Schedule 21 to the Finance Act 2014(a):

Citation

1. This Order may be cited as the Finance Act 2014, Schedule 21 (Commencement) Order 2015.

Commencement

2. Paragraphs 1, 2 and 4 to 9 of Schedule 21 to the Finance Act 2014 come into force on 1st April 2015.

*Jim Harra
Jennie Granger*

20th March 2015

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that paragraphs 1, 2 and 4 to 9 of Schedule 21 to the Finance Act 2014 (c. 26) ("Schedule 21") come into force on 1st April 2015.

Paragraphs 1, 2 and 4 of Schedule 21 amend provisions in sections 1, 39 and 61 of the Customs and Excise Management Act 1979 (c. 2) ("CEMA") which relate to goods shipped or carried as stores in a ship or aircraft.

Paragraph 5 of Schedule 21 makes a consequential amendment to section 103 of the Finance (No. 2) Act 1987 (c. 16) (consumption in port of goods transhipped for use as stores).

(a) 2014 c. 26.

Paragraph 6 of Schedule 21 inserts a new section 60B into CEMA to provide for a penalty under section 9 of the Finance Act 1994 (c. 9) for a failure to comply with any provision made by or under regulations under section 60A, or any condition or restriction imposed under such regulations. It also provides that any goods in respect of which a person fails to comply with any such provision, condition or restriction are liable to forfeiture.

Paragraphs 7 and 8 of Schedule 21 amend Schedules 55 and 56 of the Finance Act 2009 (c. 10) to provide for penalties for failing to make a return under regulations under section 60A of CEMA or for failing to pay any amount due under such regulations on time.

Paragraph 9 of Schedule 21 amends paragraph 2 of Schedule 5 to the Finance Act 1994 to provide a right of appeal against any decision made under or for the purposes of regulations made under section 60A of CEMA^(a) and is a decision about granting or withdrawing authorisation for excise goods to be shipped or carried as stores without payment of excise duty or a decision as to the conditions or restrictions to be imposed on the supply, shipping or carriage of goods as stores without payment of duty or on drawback.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and is a commencement order.

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(a) Section 60A was inserted by paragraph 3 of Schedule 21 to the Finance Act 2014, and came into force on the day that Act was passed.

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