

**2001 No. 3300 (C. 108)**

**CUSTOMS AND EXCISE**

**The Finance Act 2001 (Commencement No. 2 and Saving Provision) Order 2001**

*Made - - - - - 2nd October 2001*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraphs 21 and 22 of Schedule 3 to the Finance Act 2001(a) hereby make the following Order:

1. This Order may be cited as the Finance Act 2001 (Commencement No. 2 and Saving Provision) Order 2001.
2. Schedule 3 to the Finance Act 2001 comes into force on 1st November 2001.
3. The provision made by paragraph 20 of Schedule 3 to the Finance Act 2001(b) shall not prejudice a person's right to be paid interest for a period before 1st November 2001 where that right accrues on or after that date in relation to a payment that he made before that date.

New King's Beam House  
22 Upper Ground  
London  
SE1 9PJ

2nd October 2001

*Martin Brown*  
Commissioner of Customs and Excise

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- (a) 2001 c. 9; paragraph 23 of Schedule 3 provides that references in that Schedule to "the Commissioners" are references to "the Commissioners of Customs and Excise".
- (b) Paragraph 20 of Schedule 3 provides for paragraphs 9 and 10 of Schedule 6 to the Finance Act 1994 (c. 9) to be omitted. Paragraph 9 of Schedule 6 to the Finance Act 1994 provides for interest to be payable by the Commissioners of Customs and Excise where a person has paid an amount by way of air passenger duty that was not due and the Commissioners are in consequence liable to repay that amount. Sub-paragraph (1A) (inserted by paragraph 7(2) of Schedule 5 to the Finance Act 1997 (c. 16)) provides for the right to interest to arise only in relation to such amount as is the subject of a claim that the Commissioners are required to satisfy or have satisfied. Paragraph 10 of Schedule 6 to the Finance Act 1994 provides for interest to be payable by the Commissioners of Customs and Excise when ordered to do so by a VAT and duties tribunal.

## EXPLANATORY NOTE

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

This Order brings Schedule 3 to the Finance Act 2001 into force on 1 November 2001.

The Schedule provides for the Commissioners of Customs and Excise:

- to pay interest on excise duty overpaid or underclaimed as a result of their error or undue delay,
- to repay—with interest—certain excise duties to persons to whom they have incorrectly denied certain authorisations or approvals, and who as a result have paid duty when they need not have done so.

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## NOTE AS TO EARLIER COMMENCEMENT ORDERS

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

The following provision of the Act was brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
s. 6	6.10.2001	2001/3089 (C. 97)

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