STATUTORY INSTRUMENTS

2008 No. 2302 (C. 102)

EXCISE

The Finance Act 1998, Schedule 2 (Assessments in Respect of Drawback) (Appointed Day) Order 2008

Made - - - - 29th August 2008

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by paragraph 12 of Schedule 2 to the Finance Act 1998(**a**):

1. This Order may be cited as the Finance Act 1998, Schedule 2 (Assessments in Respect of Drawback) (Appointed Day) Order 2008.

2. For the purposes of assessments in respect of drawback of excise duty to which entitlement has been cancelled under any provision contained in the Regulations specified in article 3, the day appointed as the day on which the following paragraphs of Schedule 2 to the Finance Act 1998 come into force is 1st September 2008—

(a) paragraph (6); and

(b) paragraphs 8(3), 9(4) and 10(c), insofar as each of those paragraphs concerns section 2 of the Finance (No.2) Act 1992(**b**).

3. The Regulations referred to in article 2 are—

(a) the Cider and Perry Regulations 1989(**c**);

(b) the Wine and Made-wine Regulations 1989(**d**); and

(c) the Beer Regulations 1993(**e**).

28th August 2008 *Mike Eland*
29th August 2008 *Mike Hanson*
Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 1998 c.36; effect is given to Schedule 2 by section 20 of the Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
(**b**) 1992 c.48; section 2 has been amended by the Finance Act 1999 (c.16), section 11(1) and (2).
(**c**) S.I.1989/1355; a relevant amending instrument is S.I. 2008/1885.
(**d**) S.I. 1989/1356; a relevant amending instrument is S.I. 2008/1885.
(**e**) S.I. 1993/1228; a relevant amending instrument is S.I. 2008/1885.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st September 2008 as the day on which paragraph 6 (amending section 2 of the Finance (No.2) Act 1992 (c.48)), and paragraphs 8(3), 9(4) and 10(c) (effecting related amendments concerning section 2) of Schedule 2 to the Finance Act 1998 come into force for the purposes of assessments in respect of drawback of excise duty to which entitlement has been cancelled under any provision contained in the Cider and Perry Regulations 1989(**a**), the Wine and Made-wine Regulations 1989(**b**) and the Beer Regulations 1993(**c**).

Paragraph 6 of Schedule 2 to the Finance Act 1998 amends section 2 of the Finance (No.2) Act 1992 (c.48) (power to provide for drawback of excise duty). It enables the Commissioners for Her Majesty's Revenue and Customs, where an entitlement to drawback of excise duty is cancelled under any provision contained in regulations made under the section, to assess a person prescribed in such regulations for an amount equal to sums paid or credited in respect of the drawback. The person assessed has a right to seek a review by the Commissioners of the assessment and, following the decision by the Commissioners on such a review, a right to appeal against that decision to the VAT and Duties Tribunal.

Paragraphs 8(3), 9(4) and 10(c) of Schedule 2 make consequential amendments to the Finance Act 1994 (c.9).

(**a**) S.I.1989/1355.
(**b**) S.I.1989/1356.
(**c**) S.I.1993/1228.

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