

2012 No. 3015 (C. 121)

EXCISE

**The Finance Act 1994, section 30A (Appointed Day) Order
2012**

Made - - - -

3rd December 2012

The Treasury make the following Order in exercise of the power conferred by section 30A(9) of the Finance Act 1994^(a):

1. This Order may be cited as the Finance Act 1994, section 30A (Appointed Day) Order 2012.
2. The day appointed as “the relevant day” under section 30A(9) of the Finance Act 1994 (Northern Ireland long haul rates of duty) is 1st January 2013.

Desmond Swayne
David Evennett

3rd December 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

^(a) 1994 c.9; section 30A was inserted by paragraph 9 of Schedule 23 to the Finance Act 2012 (c. 14).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st January 2013 as the relevant day for the purposes of section 30A of the Finance Act 1994. That section was inserted by the Finance Act 2012. It makes provision for the Northern Ireland Assembly to set, from the relevant day, rates of air passenger duty on direct long-haul flights departing from Northern Ireland.

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

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