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STATUTORY INSTRUMENTS

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**1984 No. 1836 (C. 45)**

**INCOME TAX**

**The Finance Act 1984 (Commencement No. 2) Order 1984**

Made - - - - 22nd November  
1984

The Lord Chancellor, in exercise of the powers conferred on him by section 127(2) of the Finance Act 1984, hereby makes the following Order:—

1. This Order may be cited as the Finance Act 1984 (Commencement No. 2) Order 1984.
2. The following provisions of the Finance Act 1984 shall come into force on 1st January 1985:
  - (a) section 127;
  - (b) Schedule 22; and
  - (c) Part XIII of Schedule 23.

Dated 22nd November 1984

*Hailsham of St. Marylebone, C*

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### **EXPLANATORY NOTE**

This Order brings into operation on 1st January 1985, the following provisions of the Finance Act 1984:

- (a) section 127 (giving effect to Schedule 22 of the Finance Act);
- (b) Schedule 22 (making provision in relation to the Special and General Commissioners); and
- (c) Part XIII of Schedule 23 (dealing with consequential repeals of provisions in sections 45 and 55 of the Taxes Management Act 1970 (c.9)).

### **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

Section 39(5) of the Act has been brought into force by commencement order made before the date of this Order (S.I. 1984/1180).