
STATUTORY INSTRUMENTS

1992 No. 1867 (C.61)

VALUE ADDED TAXCAR TAX

The Finance (No. 2) Act 1992 (Commencement) Order 1992

Made - - - - *30th July 1992*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 14(3), 16(6) and 18(2) of the Finance (No. 2) Act 1992⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Finance (No. 2) Act 1992 (Commencement) Order 1992.
2. In this Order and the Schedule hereto—
 - “the Act” means the Finance (No. 2) Act 1992;
 - “the 1983 Act” means the Value Added Tax Act 1983⁽²⁾.
3. The provisions of the Act specified in Part I of the Schedule to this Order shall come into force, to the extent therein specified, on 1st August 1992.
4. The provisions of the Act specified in Part II of the Schedule to this Order shall come into force, to the extent therein specified, on 1st January 1993.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
30th July 1992

Leonard Harris
Commissioner of Customs and Excise

(1) 1992 c. 48.
(2) 1983 c. 55.

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SCHEDULE

PART I

PROVISIONS OF THE ACT COMING INTO FORCE ON 1ST AUGUST 1992

<i>Provisions of the Act</i>	<i>Subject matter of provisions</i>
So much of section 14(2) as gives effect to paragraphs 12 and 61(3) of Schedule 3	Value added tax: Valuation of certain supplies
Section 16(1), except so much as inserts a new section 37B(2) into the 1983 Act	Value added tax: Special treatment for persons involved in farming, etc
Section 16(2) and (3)	Value added tax: Special treatment for persons involved in farming, etc

PART II

PROVISIONS OF THE ACT COMING INTO FORCE ON 1ST JANUARY 1993

<i>Provisions of the Act</i>	<i>Subject matter of provisions</i>
So much of section 16(1) as inserts a new section 37B(2) into the 1983 Act	Value added tax: Special treatment for persons involved in farming, etc
Section 16(4) and (5)	Value added tax: Special treatment for persons involved in farming, etc
Section 18 and Schedule 4	Car tax: abolition of fiscal frontiers

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force various provisions of the Finance (No. 2) Act 1992 relating to value added tax and car tax. Article 3 of the Order brings into force on 1st August 1992 two provisions relating to the value of supplies for value added tax purposes. Also coming into force on that date are the powers to make regulations and orders (and the provision governing the Parliamentary procedure applicable to those orders) which are contained in the new section 37B of the Value Added Tax Act 1983 (the flat-rate scheme for farmers), together with a new right of appeal to a VAT tribunal. Article 4 of the Order brings into force on 1st January 1993 the remainder of the provisions which introduce the flat-rate scheme for farmers, and all the provisions which amend the Car Tax Act 1983.

Schedule 4 to the Act implements, in relation to car tax, the United Kingdom's general obligation under Article 8a of the EEC Treaty (signed at Rome on 25th March 1957, Cmnd. 4864), as amended by the Single European Act (OJ No. L169, 29.6.87, p. 1), to remove fiscal frontiers between Member States.736

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