
STATUTORY INSTRUMENTS

1993 No. 2214 (C.46)

VALUE ADDED TAX

The Finance Act 1993 (Appointed Day) Order 1993

Made - - - - *8th September 1993*

The Treasury, in exercise of the powers conferred on them by paragraph 4(3) of Schedule 2 to the Finance Act 1993⁽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 Act 1993 (Appointed Day) Order 1993.
2. Paragraph 4 of Schedule 2 to the Finance Act 1993 shall apply in relation to interest on amounts assessed or, as the case may be, paid on or after 1st October 1993.

8th September 1993

Kenneth Clarke
Irvine Patnick
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the amendments made to section 18 of the Finance Act 1985 (interest on tax etc. recovered or recoverable by assessment) by paragraph 4 of Schedule 2 to the Finance Act 1993 shall apply in relation to interest on amounts assessed or, as the case may be, paid on or after 1st October 1993.