
STATUTORY INSTRUMENTS

1994 No. 1253 (C. 21)

VALUE ADDED TAX

The Finance Act 1994, Section 47,
(Appointed Day) (No. 2) Order 1994

Made - - - - 9th May 1994

The Commissioners of Customs and Excise, in the exercise of the powers conferred on them by section 47 of the Finance Act 1994⁽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 1994, section 47, (Appointed Day) (No. 2) Order 1994.
2. Section 47 of the Finance Act 1994 shall have effect in relation to amounts mentioned in section 21(1)(a) of the Finance Act 1988⁽²⁾ which become due on or after 10th May 1994.
3. The Finance Act 1994, section 47, (Appointed Day) Order 1994⁽³⁾ is hereby revoked.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
9th May 1994

E. Woods
Commissioner of Customs and Excise

⁽¹⁾ 1994 c. 9.
⁽²⁾ 1988 c. 39.
⁽³⁾ S.I. 1994 No. 1234.

Status: This is the original version (as it was originally made).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 21 of the Finance Act 1988 (set-off of value added tax credits) by section 47 of the Finance Act 1994 shall have effect in relation to amounts which become due on or after 10th May 1994.