

**2002 No. 3028 (C. 99)**

**VALUE ADDED TAX**

**The Finance Act 2002, section 22, (Appointed Day)  
Order 2002**

*Made - - - - - 6th December 2002*

The Commissioners of Customs and Excise, in exercise of the power conferred on them by section 22(3) of the Finance Act 2002<sup>(a)</sup>, 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 2002, section 22, (Appointed Day) Order 2002.
2. The 1st January 2003 is appointed as the day section 22 of the Finance Act 2002 is to have effect in relation to supplies made on or after that day.

New King's Beam House  
22 Upper Ground  
London SE1 9PJ

6th December 2002

*M. J. Eland*  
Commissioner of Customs and Excise

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<sup>(a)</sup> 2002 c. 23.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides that section 22 of the Finance Act 2002 (c. 23) shall have effect in relation to supplies made on or after 1st January 2003.

Section 22 of the Finance Act 2002 inserts section 26A into the Value Added Tax Act 1994 (c. 23) (Disallowance of input tax where consideration not paid).

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