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STATUTORY INSTRUMENTS

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**2004 No. 1934 (C. 82)**

**VALUE ADDED TAX**

**The Finance Act 2004, section 19(1) and  
Schedule 2, (Appointed Day) Order 2004**

*Made - - - - 22nd July 2004*

The Treasury, in exercise of the powers conferred upon them by section 19(2)(b) of the Finance Act 2004<sup>(1)</sup>, hereby make the following Order:

1. This Order may be cited as the Finance Act 2004, section 19(1) and Schedule 2, (Appointed Day) Order 2004.
2. The day appointed under section 19(2)(b) of the Finance Act 2004 as the day on which section 19(1) of, and Schedule 2 to, that Act shall come into force, insofar as they are not already in force by virtue of section 19(2)(a) of that Act, is 1st August 2004.

22nd July 2004

*Joan Ryan*  
*Jim Murphy*  
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**Status:** This is the original version (as it was originally made).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.

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## EXPLANATORY NOTE

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

This Order appoints 1st August 2004 as the day on which section 19(1) of, and Schedule 2 to, the Finance Act 2004 comes into force for all purposes other than the making of any orders and regulations by virtue of that Schedule.

Section 19(1) of, and Schedule 2 to, the Finance Act 2004 insert section 58A into the Value Added Tax Act 1994 (disclosure of avoidance schemes) which gives effect to Schedule 11A of that Act and also makes consequential amendments to other parts of that Act.