
STATUTORY INSTRUMENTS

1993 No. 421

VALUE ADDED TAX

**The Finance Act 1985 (Interest on
Tax) (Prescribed Rate) Order 1993**

<i>Made</i>	- - - -	<i>2nd March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd March 1993</i>
<i>Coming into force</i>	- -	<i>6th March 1993</i>

The Treasury, in exercise of the power conferred on them by section 18(8) of the Finance Act 1985⁽¹⁾, hereby make the following Order:

⁽¹⁾ 1985 c. 54; section 18 was amended by the Finance Act 1988 (c. 39), sections 14 and 18 and Schedule 14, Part III, the Finance Act 1990 (c. 29), section 16 and Schedule 19, Part III and the Finance (No. 2) Act 1992 (c. 48), section 14 and Schedule 3, paragraph 83.