
 STATUTORY INSTRUMENTS

1982 No. 87

PURCHASE TAX

The Purchase Tax (Repeals) (Appointed Day) Order 1982

Made - - - 27th January 1982

Coming into Operation 1st March 1982

The Treasury, in exercise of the powers conferred on them by section 54(8) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Purchase Tax (Repeals) (Appointed Day) Order 1982 and shall come into operation on 1st March 1982.

2. The repeal of the enactments mentioned in Part II of Schedule 28 to the Finance Act 1972, to the extent specified in the third column of that Part, and insofar as not already repealed(b), shall take effect on 1st March 1982.

P. L. Brooke,

John Selwyn Gummer,

Two of the Lords Commissioners
of Her Majesty's Treasury.

27th January 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Most of the law relating to Purchase Tax was repealed in 1973 on the introduction of value added tax. This Order repeals items which remain extant.

(a) 1972 c. 41.

(b) Section 2(4)(c) of the Isle of Man Act 1958 (c. 38) was repealed by section 14(5) of and Schedule 2 to the Isle of Man Act 1979 (c. 58). Subparagraph (iii) of section 287 (1)(a) was excluded from the consolidation of the Companies Act (Northern Ireland) 1960 (c. 22 (N.I.)) by the Companies (Northern Ireland) Order 1978 (S.I. 1978/1042 (N.I. 12)). Sub-paragraph (iii) of section 1(1)(a) was excluded from the consolidation of the Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964 (c. 32 (N.I.)) by the Bankruptcies Amendment (Northern Ireland) Order 1980 (S.I. 1980/561 (N.I. 4)).

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