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STATUTORY INSTRUMENTS

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**1992 No. 3066**

**The Corporation Tax Acts (Provisions for Payment of Tax and Returns) (Appointed Days) Order 1992**

2.—(1) The day appointed for the purposes of the enactments specified in paragraph (2) of this article is 30th September 1993.

(2) The enactments specified in this paragraph are—

- (a) sections 85(1), 86(2), 88(3), and 91(4) of, and paragraph 7 of Schedule 6 to, the Finance (No.2) Act 1987;
- (b) sections 8(3), 10(5), 252(2) and (3), 419(1) and (3), 584(1), (2) and (5) to (10), and 826(6), of the Income and Corporation Taxes Act 1988;
- (c) section 102 of the Finance Act 1989;
- (d) sections 137(5), 139(8), 179(7), 189 and 190 of the Taxation of Chargeable Gains Act 1992.

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- (1) Section 85 inserted section 87A of the Taxes Management Act 1970 (c. 9), and the section as inserted was amended by paragraph 10(4) of Schedule 29 to the Income and Corporation Taxes Act 1988, section 179(1)(b)(i) of the Finance Act 1989, section 96(12) of the Finance Act 1990 (c. 29), section 73(3) to (5) of, and paragraph 2 of Schedule 15 to, the Finance Act 1991 (c. 31), and paragraph 2(9) of Schedule 10 to the Taxation of Chargeable Gains Act 1992.
  - (2) Section 86(6) inserted subsection (2A) of section 91 of the Taxes Management Act 1970, and the subsection as inserted was amended by paragraph 10(6) of Schedule 29 to the Income and Corporation Taxes Act 1988.
  - (3) Section 88 was amended by Schedule 31 to the Income and Corporation Taxes Act 1988. Subsections (1) and (2) of section 88 inserted subsections (2A) and (3A) of section 30 of the Taxes Management Act 1970, and the subsections as inserted were amended by paragraph 10(3) of Schedule 29 to the Income and Corporation Taxes Act 1988.
  - (4) Section 91 made amendments to section 109 of the Taxes Management Act 1970 which were themselves amended by paragraph 10(8) of Schedule 29 to the Income and Corporation Taxes Act 1988.
  - (5) Section 10 was amended by section 106 of the Finance Act 1990.
  - (6) Section 826 was amended by section 180(6) of the Finance Act 1989 and section 73(3) to (5) of, and paragraph 23 of Schedule 15 to, the Finance Act 1991.
  - (7) Section 179(1) was amended by section 25(1) of the Finance (No.2) Act 1992 (c. 48).