
STATUTORY INSTRUMENTS

1998 No. 2703 (C. 63)

INHERITANCE TAX

The Finance Act 1998, Section
145, (Appointed Day) Order 1998

Made - - - - 3rd November 1998

The Treasury, in exercise of the powers conferred on them by section 145(3) of the Finance Act 1998⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1998, Section 145, (Appointed Day) Order 1998.
2. The day appointed for the purposes of section 145 of the Finance Act 1998 is 4th November 1998.

3rd November 1998

Bob Ainsworth
Jim Dowd
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Status: This is the original version (as it was originally made).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.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 145 of the Finance Act 1998 (“section 145”) makes provision in relation to the accounts which the Commissioners of Inland Revenue are required to render to the Comptroller and Auditor General under section 10 of the Exchequer and Audit Departments Act 1866. Subsection (1) of section 145 provides that such accounts shall include information about property accepted in satisfaction of tax on or after 1st April 1998; and subsection (3) of section 145 provides that that section shall have effect in relation to accounts rendered on or after such date as the Treasury may by order appoint.

This Order appoints 4th November 1998 as the day in question.