
STATUTORY INSTRUMENTS

1999 No. 2156 (C. 52)

INCOME TAX

The Finance Act 1995, Section
139(3), (Appointed Day) Order 1999

Made - - - - 29th July 1999

The Treasury, in exercise of the powers conferred on them by section 139(3) of, and Part VIII(21) of Schedule 29 to, the Finance Act 1995⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1995, Section 139(3), (Appointed Day) Order 1999.
2. The day appointed for the purposes of the repeals effected by Part VIII(21) of Schedule 29 to the Finance Act 1995—
 - (a) in or of subsections (1), and (3) to (6) of section 561 of the Income and Corporation Taxes Act 1988⁽²⁾, and
 - (b) of section 28 of the Finance Act 1988⁽³⁾, is 6th August 1999.

29th July 1999

Jim Dowd
David Jamieson
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1995 c. 4.
(2) 1988 c. 1. Section 561 was amended by paragraph 5 of Schedule 17 to the Finance Act 1994 (c. 9) and by paragraph 3 of Schedule 27 to the Finance Act 1995.
(3) 1988 c. 39.

Status: This is the original version (as it was originally made).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)

Part VIII(21) of Schedule 29 to the Finance Act 1995 (“the 1995 Act”) makes a number of repeals of provisions of the Income and Corporation Taxes Act 1988 (“the Taxes Act”) relating to the tax treatment of sub-contractors in the construction industry. The repeals have effect on or after such day as the Treasury may by order made under section 139(3) of the 1995 Act appoint, and different days may be appointed for different purposes.

This Order brings into force on 6th August 1999 those repeals in Part VIII(21) of Schedule 29 to the 1995 Act which are not already in force.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

The following provisions of Schedule 27 and Part VIII(21) of Schedule 29 to the 1995 Act have been brought into force by commencement order made before the date of this Order:–

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I.No.</i>
Paragraphs 1, 2, 3(1) and 4 to 7 of Schedule 27 to the 1995 Act (which include the repeals made by Part VIII(21) of Schedule 29 to the 1995 Act to sections 559(3), 562 and 563 of the Taxes Act).	1st August 1999	1998 No. 2620 (C.62)
Paragraph 3(2) and (3)(b) of Schedule 27 to the 1995 Act (which includes the repeal made by Part VIII(21) of Schedule 29 to the 1995 Act to section 561(12) of the Taxes Act).	23rd November 1998	1998 No. 2620 (C.62).
