STATUTORY INSTRUMENTS

1999 No. 2769 (C. 68)

CUSTOMS AND EXCISE VALUE ADDED TAX

The Finance Act 1999, section 20, (Appointed Day) Order 1999

Made - - - 12th October 1999

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 20(2) of the Finance Act 1999(1), hereby make the following Order:

- 1. This Order may be cited as the Finance Act 1999, section 20, (Appointed Day) Order 1999.
- **2.** The day appointed as the day on which section 20 of the Finance Act 1999 comes into force is 1st December 1999.

New King's Beam House, 22 Upper Ground, London SE1 9PJ 12th October 1999

Martin Brown
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st December 1999 as the day on which section 20 of the Finance Act 1999 comes into force. Section 20(1) of the Finance Act 1999 provides that section 94(3) of the Value Added Tax Act 1994 shall cease to have effect.