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STATUTORY INSTRUMENTS

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**2001 No. 253 (C. 14)**

**TAXES**

**TAXES, NORTHERN IRELAND**

The Finance Act 1989, Section  
178(1), (Appointed Day) Order 2001

Made - - - - 1st February 2001

The Treasury, in exercise of the powers conferred on them by section 178(7) of the Finance Act 1989(1), hereby make the following Regulations:

1. This Order may be cited as the Finance Act 1989, section 178(1), (Appointed Day) Order 2001.
- 2.—(1) The day appointed for the enactments specified in paragraph (2) for periods beginning on or after which section 178(1) of the Finance Act 1989 shall have effect is 7th March 2001.  
(2) The enactments specified are—
  - (a) section 71(8A) of the Social Security Administration Act 1992(2);
  - (b) section 69(8A) of the Social Security Administration (Northern Ireland) Act 1992(3);
  - (c) paragraph 8 of Schedule 4 to the Tax Credits Act 1999.

1st February 2001

*Greg Pope*  
*Clive Betts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1989 c. 26; section 178 was relevantly amended by paragraph 10(2) of Schedule 2, and paragraph 8(1) of Schedule 4, to the Tax Credits Act 1999 (c. 10).  
(2) 1992 c. 5; section 71 was relevantly amended by paragraph 3(c) of Schedule 1, and paragraph 10(1) of Schedule 2, to the Tax Credits Act 1999.  
(3) 1992 c. 8; section 69 was relevantly amended by paragraph 5(c) of Schedule 1, and paragraph 10(1) of Schedule 2, to the Tax Credits Act 1999.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 7th March 2001 as the day for periods beginning on or after which section 178(1) of the Finance Act 1989 has effect in relation to the rate of interest on recoverable amounts of working families' tax credit or disabled person's tax credit ("tax credit"), and the rate of interest on penalties for fraudulently or negligently making any incorrect statement or declaration in connection with a claim for tax credit. At the same time as making this Order, the Treasury have also made the Taxes (Interest Rate) (Amendment No. 2) Regulations 2001 (S.I.2001/254 ) which specify the rate of interest on recoverable amounts of tax credit and penalties for fraudulent or negligent claims as mentioned above and which come into force on the day appointed by this Order.