



Finance Act 1993

1993 CHAPTER 34

PART VI

MISCELLANEOUS AND GENERAL

Statutory effect of resolutions etc.

205 The 1968 Act

- (1) The Provisional Collection of Taxes Act 1968 shall be amended as follows.
- (2) In section 1(1) (taxes to which section 1 applies)—
 - (a) after “income tax,” there shall be inserted “corporation tax (including advance corporation tax)”;
 - (b) the words “car tax” shall be omitted.
- (3) Section 1(1A) (reference to income tax to include reference to amounts representing income tax) shall be omitted.
- (4) In section 1(3)(a) (resolution passed in March or April to have statutory effect for period expiring with 5th August) for “March or April” there shall be substituted “November or December” and for “5th August in the same calendar year” there shall be substituted “5th May in the next calendar year”.
- (5) In section 1(4) (resolution to cease to have statutory effect unless Bill read a second time within twenty-five sitting days) for “twenty-five” there shall be substituted “thirty”.
- (6) In section 5 (resolution giving provisional effect to motions)—
 - (a) in subsection (1), paragraph (c) and the word “or” immediately preceding it shall be omitted;
 - (b) in subsection (2) for “, sections 8(5) and 822 of the 1988 Act” there shall be substituted “and section 822 of the Income and Corporation Taxes Act 1988”.

Status: This is the original version (as it was originally enacted).

- (7) This section shall apply in relation to resolutions passed after the day on which this Act is passed.