

1989 No. 2270 (C.69)

VALUE ADDED TAX

**The Finance Act 1985 (Serious Misdeclaration and
Interest on Tax) (Appointed Days) Order 1989**

Made - - - - *4th December 1989*

The Treasury, in exercise of the powers conferred on them by sections 14(8) and 18(10) of the Finance Act 1985(a), hereby make the following Order:

1. This Order may be cited as the Finance Act 1985 (Serious Misdeclaration and Interest on Tax) (Appointed Days) Order 1989.
2. Section 14 of the Finance Act 1985 shall come into operation on 31st March 1990.
3. Section 18 of the Finance Act 1985 shall come into operation on 1st April 1990.

4th December 1989

John Taylor
David Lightbown
Two of the Lords Commissioners of
Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force sections 14 and 18 of the Finance Act 1985.

Both sections will apply to all prescribed accounting periods which begin on, or after, 1st April 1990.

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