
STATUTORY INSTRUMENTS

1998 No. 3173 (C.78)

INCOME TAX

The Finance Act 1994, Section
199, (Appointed Day) Order 1998

Made - - - - 17th December 1998

The Treasury, in exercise of the powers conferred on them by section 199(3) of the Finance Act 1994⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1994, Section 199, (Appointed Day) Order 1998.
2. The day appointed for the purposes of Chapter III of Part IV of the Finance Act 1994 (corporation tax self-assessment) is 1st July 1999.

17th December 1998

Jane Kennedy
David Jamieson
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made).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

Section 199 of the Finance Act 1994 provides that self-assessment for companies has effect in relation to accounting periods ending on or after the day appointed under that section.

This Order appoints 1st July 1999 as the day in question.