
STATUTORY INSTRUMENTS

1994 No. 87 (C. 4)

INCOME TAX

The Finance Act 1989, section 152,
(Appointed Day) Order 1994

Made - - - - 19th January 1994

The Treasury, in exercise of the powers conferred on them by section 152(7) of the Finance Act 1989⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1989, section 152, (Appointed Day) Order 1994.
2. The day appointed for the coming into force of section 152 of the Finance Act 1989 is 1st February 1994.

19th January 1994

Tim Wood
Andrew Mackay
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Status: This is the original version (as it was originally made).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)

This Order, made pursuant to section 152(7) of the Finance Act 1989 (“section 152”), brings that section into force on 1st February 1994.

Section 152 amends section 61 of the Taxes Management Act 1970 (c. 9), which deals with distraint by collectors of taxes. Subsections (2) to (5) make various amendments to the existing wording of section 61, whilst subsection (6) adds a new subsection enabling the Treasury, by regulations, to make provision with respect to fees, costs and charges in connection with distress.