

---

STATUTORY INSTRUMENTS

---

**1991 No. 2195**

**VALUE ADDED TAX**

The Finance Act 1985 (Interest on Tax)  
(Prescribed Rate) (No. 4) Order 1991

<i>Made</i> - - - -	<i>1st October 1991</i>
<i>Laid before the House of</i>	
<i>Commons</i> - -	<i>4th October</i>
<i>Coming into force</i>	<i>6th October 1991</i>

THE FINANCE ACT 1985 (INTEREST ON TAX)  
(PRESCRIBED RATE) (NO. 4) ORDER 1991

1. This Order may be cited as the Finance Act 1985...
2. For the purposes of subsections (1), (3) and (6) of...

Signature

Explanatory Note