

EXPLANATORY NOTE

This Order brings into operation on 1st January 1985, the following provisions of the Finance Act 1984:

- (a) section 127 (giving effect to Schedule 22 of the Finance Act);
- (b) Schedule 22 (making provision in relation to the Special and General Commissioners); and
- (c) Part XIII of Schedule 23 (dealing with consequential repeals of provisions in sections 45 and 55 of the Taxes Management Act 1970 (c.9)).