
STATUTORY INSTRUMENTS

1986 No. 365 (C.11)

VALUE ADDED TAX

**The Finance Act 1985 (Value Added Tax Tribunals)
(Commencement) Order 1986**

Made - - - *24th February 1986*

The Lord Chancellor, in exercise of the powers conferred on him by section 30(2) of the Finance Act 1985(a), hereby makes the following Order:—

1. This Order may be cited as the Finance Act 1985 (Value Added Tax Tribunals) (Commencement) Order 1986.
2. The following provisions of the Finance Act 1985 shall come into operation on 1st April 1986:
 - (a) section 30;
 - (b) Schedule 8.

Hailsham of St. Marylebone, C.

Dated 24th February 1986.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order brings into operation, on 1st April 1986, the following provisions of the Finance Act 1985:

- (a) section 30 (giving effect to Schedule 8 of the Finance Act 1985);
- (b) Schedule 8 (making provision in relation to the appointment to and the administration of value added tax tribunals).

(a) 1985 c.54.

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