

---

STATUTORY INSTRUMENTS

---

**1991 No. 348**

**VALUE ADDED TAX**

**The Finance Act 1985 (Interest on  
Tax) (Prescribed Rate) Order 1991**

*Made - - - - 26th February 1991*  
*Laid before Parliament 1st March 1991*  
*Coming into force 6th March 1991*

**THE FINANCE ACT 1985 (INTEREST ON  
TAX) (PRESCRIBED RATE) 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