
STATUTORY INSTRUMENTS

1992 No. 2642 (C.82)

INCOME TAX

The Finance (No. 2) Act 1992,
section 62, (Commencement) Order 1992

Made - - - - 26th October 1992

The Secretary of State for Social Security, in exercise of the powers conferred upon him by section 62(4) of the Finance (No. 2) Act 1992⁽¹⁾, hereby makes the following Order:

1. This Order may be cited as the Finance (No. 2) Act 1992, section 62, (Commencement) Order 1992.
2. Section 62 of the Finance (No. 2) Act 1992 shall come into force on 6th April 1993.

Signed by authority of the Secretary of State for Social Security.

26th October 1992

Alistair Burt
Parliamentary Under-Secretary of State,
Department of Social Security

Status: This is the original version (as it was originally made).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 brings into force on 6th April 1993 section 62 of the Finance (No. 2) Act 1992 which, by amendment of section 347B of the Income and Corporation Taxes Act 1988 (c. 1) (inserted by section 36(1) of the Finance Act 1988 (c. 39)) and of sections 36 and 38 of the Finance Act 1988, provides that entitlement to income tax relief is given in respect of certain payments under the Child Support Act 1991 (c. 48) or the Child Support (Northern Ireland) Order 1991 (S.I.1991/2628 (N.I. 23)).