
STATUTORY INSTRUMENTS

1992 No. 3066

The Corporation Tax Acts (Provisions for Payment of Tax and Returns) (Appointed Days) Order 1992

3.—(1) The day appointed for the purposes of the enactments specified in paragraph (2) of this article is 31st December 1993.

(2) The enactments specified in this paragraph are sections 82(1) and 83(2) of the Finance (No.2) Act 1987.

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- (1) Section 82 made amendments to section 11 of the Taxes Management Act 1970 which were themselves amended by paragraph 10(2) of Schedule 29 to the Income and Corporation Taxes Act 1988 and section 91 of, and Part V of Schedule 19 to, the Finance Act 1990.
- (2) Section 83 substituted section 94 of the Taxes Management Act 1970, and the section as substituted was amended by paragraph 10(7) of Schedule 29 to the Income and Corporation Taxes Act 1988.