

Order made by the Treasury, laid before the House of Commons under section 45(3) of the Value Added Tax Act 1983 for approval by resolution of that House within twenty-eight days beginning on the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1992 No. 3221

VALUE ADDED TAX

The Value Added Tax (Flat-rate Scheme for Farmers) (Percentage Addition) Order 1992

<i>Made</i>	- - - -	<i>16th December 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th December 1992</i>
<i>Coming into force</i>	- -	<i>1st January 1993</i>

The Treasury, in exercise of the powers conferred on them by section 37B(4) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Flat-rate Scheme for Farmers) (Percentage Addition) Order 1992, and shall come into force on 1st January 1993.
2. The percentage referred to in section 37B(4) of the Value Added Tax Act 1983 shall be 4 per cent.

16th December 1992

Irvine Patnick
Gregory Knight
Two of the Lords Commissioners of Her Majesty's Treasury

(1) 1983 c. 55; section 37B was inserted by section 16 of the Finance (No. 2) Act 1992 (c. 48).

Status: *This is the original version (as it was originally made).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, which comes into force on 1st January 1993, specifies the flat-rate percentage for the purposes of the flat-rate scheme for farmers.