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STATUTORY INSTRUMENTS

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**1993 No. 2782 (C. 58)**

**VALUE ADDED TAX**

**The Finance Act 1993 (Appointed Day No. 2) Order 1993**

*Made* - - - - *10th November 1993*

The Treasury, in exercise of the powers conferred on them by paragraphs 1(4) and 2(5) of Schedule 2 to the Finance Act 1993<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Finance Act 1993 (Appointed Day No. 2) Order 1993.
2. Paragraphs 1 and 2 of Schedule 2 to the Finance Act 1993 shall have effect in relation to any prescribed accounting period beginning on or after 1st December 1993.

10th November 1993

*Tim Wood*  
*Andrew Mackay*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order provides that the amendments made to sections 14 and 14A of the Finance Act 1985 (misdeclaration penalties) by paragraphs 1 and 2 of Schedule 2 to the Finance Act 1993 shall have effect in relation to any prescribed accounting period beginning on or after 1st December 1993.