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STATUTORY INSTRUMENTS

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**1993 No. 3168**

**VALUE ADDED TAX**

The Finance Act 1985 (Interest on Tax)  
(Prescribed Rate) (No. 2) Order 1993

*Made - - - - 16th December 1993*  
*Laid before the House of*  
*Commons - - 17th December 1993*  
*Coming into force 6th January 1994*

THE FINANCE ACT 1985 (INTEREST ON TAX)  
(PRESCRIBED RATE) (NO. 2) ORDER 1993

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