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STATUTORY INSTRUMENTS

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**1994 No. 1257 (C.22)**

**VALUE ADDED TAX**

The Finance Act 1994, section 45, (Appointed Day) Order 1994

Made - - - -

9th May 1994

The Treasury, in exercise of the powers conferred on them by section 45(4) of the Finance Act 1994<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 1994, section 45, (Appointed Day) Order 1994.
2. Section 45 of the Finance Act 1994 shall have effect in relation to any prescribed accounting period beginning on or after 1st June 1994.

9th May 1994

*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**Status:** This is the original version (as it was originally made).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 section 14 of the Finance Act 1985 (misdeclaration penalty) by section 45 of the Finance Act 1994 shall have effect in relation to any prescribed accounting period beginning on or after 1st June 1994.