
STATUTORY INSTRUMENTS

1995 No. 1374 (C.28)

VALUE ADDED TAX

The Finance Act 1995, section 24, (Appointed Day) Order 1995

Made - - - -

25th May 1995

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24(2) of the Finance Act 1995(1) 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 1995, section 24, (Appointed Day) Order 1995.
2. The day appointed as the day on which section 32 of the Value Added Tax Act 1994(2) shall cease to have effect is 1st June 1995.

New King's Beam House 22 Upper Ground LONDON SE1 9PJ

25th May 1995

Leonard Harris
Commissioner of Customs and Excise

(1) 1995 c. 4.
(2) 1994 c. 23.

Status: This is the original version (as it was originally made).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)

Section 24(2) of the Finance Act 1995 gives the Commissioners of Customs and Excise the power to appoint the day on which section 32 of the Value Added Tax Act 1994 (relief on supply of certain second-hand goods) shall cease to have effect. This Order appoints 1st June 1995 as that day.