
STATUTORY INSTRUMENTS

1996 No. 1323 (C.23)

INCOME TAX

The Capital Allowances Act 1990,
section 33A, (Appointed Day) Order 1996

Made - - - -

16th May 1996

The Treasury, in exercise of the powers conferred on them by section 33F(3) of the Capital Allowances Act 1990(1), hereby make the following Order:

1. This Order may be cited as the Capital Allowances Act 1990, section 33A, (Appointed Day) Order 1996.
2. The date appointed for the purposes of section 33A of the Capital Allowances Act 1990(2) as the date before which no claim under that section may be made is 31st May 1996.

Derek Conway
Simon Burns

Two of the Lords Commissioners of Her
Majesty's Treasury

16th May 1996

(1) 1990 c. 1; section 33F was inserted by section 97(1) of the Finance Act 1995 (c. 4) and amended by paragraph 6 of Schedule 35 to the Finance Act 1996 (c. 8).
(2) Section 33A was inserted by section 94 of the Finance Act 1995 and amended by paragraph 2 of Schedule 35 to the Finance Act 1996.

Status: This is the original version (as it was originally made).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 33A of the Capital Allowances Act 1990 (inserted by section 94 of the Finance Act 1995) (“section 33A”) allows claims to be made by shipowners for the deferment of balancing charges on ship disposals taking place on or after 21st April 1994.

Section 33F(3) of the 1990 Act (inserted by section 97(1) of the Finance Act 1995) provides that no claim may be made under section 33A at any time before such date as the Treasury may by order appoint.

This Order appoints 31st May 1996 as the date in question.