STATUTORY INSTRUMENTS

1976 No. 1148 (C 33)

DEVELOPMENT LAND TAX

The Development Land Tax (Appointed Day) Order 1976

Made - - - - *23rd July* 1976

The Treasury, in exercise of the powers conferred on them by Section 47(1) of the Development Land Tax Act 1976(a), hereby make the following order:—

Citation

1. This Order may be cited as the Development Land Tax (Appointed Day) Order 1976.

Appointed Day

2. The appointed day for the purposes of the Development Land Tax Act 1976 is 1st August 1976.

3. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

J. Dormand,
David Stoddart,
Two of the Lords Commissioners
of Her Majesty's Treasury.

23rd July 1976.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

Section 1(2) of the Development Land Tax Act 1976 provides for a new tax to be charged on realised development value accruing on a disposal of an interest in land made on or after an Appointed Day.

This Order fixes 1st August 1976 as the Appointed Day.

(a) 1976 c. 24. (b) 1889 c. 63.

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