STATUTORY INSTRUMENTS

1986 No. 970

VALUE ADDED TAX

The Finance Act 1985 (Repayment Supplement) (Appointed Day) Order 1986

Made - - - - - *6th June* 1986

The Treasury, in exercise of the powers conferred on them by section 20(4) of the Finance Act 1985**(a)**, hereby make the following Order:

1. This Order may be cited as the Finance Act 1985 (Repayment Supplement) (Appointed Day) Order 1986.

2. Section 20 of the Finance Act 1985 shall have effect with respect to any prescribed accounting period ending on or after 1st October 1986.

A. G. Hamilton,
Donald Thompson,
Two of the Lords Commissioners
of Her Majesty's Treasury.

6th June 1986.

EXPLANATORY NOTE

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

This Order brings into operation section 20 of the Finance Act 1985 ("Repayment supplement in respect of certain delayed payments"). It has the effect of making any prescribed accounting period ending on or after 1 October 1986 the first prescribed accounting period for which there can be eligibility for a repayment supplement.

(a) 1985 c. 54.

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