STATUTORY INSTRUMENTS

1978 No. 705 (L.14)

COMPANIES

WINDING-UP

The Companies (Department of Trade) Fees (Amendment No. 2) Order 1978

Made - - - -	*8th May* 1978
Coming into Operation	*1st June* 1978

The Lord Chancellor and the Treasury, in exercise of the powers conferred on them by section 365(3) of the Companies Act 1948**(a)** and sections 2 and 3 of the Public Offices Fees Act 1879**(b)**, hereby make, sanction and consent to the following Order:—

1.—(1) This Order may be cited as the Companies (Department of Trade) Fees (Amendment No. 2) Order 1978 and shall come into operation on 1st June 1978.

(2) The Interpretation Act 1889**(c)** shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

2. Where Value Added Tax is chargeable in respect of the provision of any service for which a fee is prescribed in the Schedule to the Companies (Department of Trade) Fees Order 1975**(d)**, as amended **(e)** there shall be payable in addition to that fee the amount of the Value Added Tax.

Dated 5th May 1978. *Elwyn-Jones*, C.

Dated 8th May 1978.

T. E. Graham,
Donald R. Coleman,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 1948 c. 38.
(b) 1879 c. 58.
(c) 1889 c. 63.
(d) S.I. 1975/1351.
(e) The amending instruments are S.I. 1976/688, 1978/569

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the payment of the amount of Value Added Tax in addition to the amount of any fee provided for in the Schedule to the Companies (Department of Trade) Fees Order 1975 where the tax is chargeable in respect of the service to which that fee relates.

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