DRAFT STATUTORY INSTRUMENTS

2011 No.

The Enactment of Extra-Statutory Concessions Order 2011

Life assurance premium relief: repayment supplements

9.—(1) The amendments made by article 7 have effect in relation to any repayment or (as the case may be) payment made by HMRC on or after 1st April 2011.

(2) The amendment made by article 8 has effect in relation to any payment made by HMRC on or after 1st April 2011.