

*These notes refer to the Finance Act 2013 (c.29) which received Royal Assent on 17 July 2013*

# **FINANCE ACT 2013**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 79, Schedule 30: Close Companies***

##### **Details of the Schedule**

Commencement of sections 464A and 464B

15. The provisions of sections 464A and 464B have effect for any arrangements to which the close company becomes a party on or after 20 March 2013.