
STATUTORY INSTRUMENTS

1984 No. 1180 (C.25)

INCOME TAX

**The Finance Act 1984 (Savings-Related Share Option Schemes)
Commencement Order 1984**

Made - - - *30th July 1984*

The Treasury, in exercise of the powers conferred upon them by section 39(9) of the Finance Act 1984(a) and of all other powers enabling them in that behalf, hereby making the following Order:—

1. This Order may be cited as the Finance Act 1984 (Savings-Related Share Option Schemes) Commencement Order 1984.

2. Section 39(5) of the Finance Act 1984 shall come into force on 1st September 1984.

Ian B. Lang,
D. J. F. Hunt,
Two of the Lords Commissioners
of Her Majesty's Treasury.

30th July 1984.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order brings into force on 1st September 1984 section 39(5) of the Finance Act 1984, which increases the maximum monthly amount that a person can contribute under certified contractual savings schemes within the meaning of section 415 of the Income and Corporation Taxes Act 1970 (c.10), linked to schemes approved under Schedule 10 to the Finance Act 1980 (c.48). The increase is from £50 to £100, and section 39(5) also provides that the scheme may not impose a minimum monthly contribution which exceeds £10.

(a) 1984 c.43.

SI 1984/1180
ISBN 0-11-047180-6

