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STATUTORY INSTRUMENTS

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**1995 No. 1007 (C.25)**

**INCOME TAX**

The Income and Corporation Taxes Act 1988,  
section 737A, (Appointed Day) Order 1995

Made - - - - 5th April 1995

The Treasury, in exercise of the powers conferred on them by section 737B(9) of the Income and Corporation Taxes Act 1988(1), hereby make the following Order:

1. This Order may be cited as the Income and Corporation Taxes Act 1988, section 737A, (Appointed Day) Order 1995.
2. The day appointed for the purposes of section 737A of the Income and Corporation Taxes Act 1988(1) in relation to agreements to sell United Kingdom equities and United Kingdom securities entered into on or after that day is the day on which the Finance Act 1995 is passed.

*Derek Conway*  
*Andrew Mitchell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

5th April 1995

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(1) 1988 c. 1; sections 737A and 737B were inserted by section 122 of the Finance Act 1994 (c. 9).  
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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order provides for section 737A of the Income and Corporation Taxes Act 1988 (sale and repurchase of securities: deemed manufactured payments) to apply in relation to agreements to sell United Kingdom equities and United Kingdom securities entered into on or after the day on which the Finance Act 1995 is passed.