
STATUTORY INSTRUMENTS

1996 No. 2645

The Income and Corporation Taxes Act 1988,
section 737A, (Appointed Day) Order 1996

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 overseas securities entered into on or after that day is 6th November 1996.

⁽¹⁾ Section 737A was inserted by section 122 of the Finance Act 1994 and amended by section 159(1) of, and Part V (21) of Schedule 41 to, the Finance Act 1996 (c. 8).