
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 1

INTRODUCTORY

Citation and commencement

1.—(1) This Order may be cited as the Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001.

(2) Subject to any express provision as to the effect of the provisions of this Order—

- (a) Parts 1 and 2 shall come into force on 1st December 2001 immediately after the coming into force of sections 411 and 432(1) of, and Schedule 20 to, the Financial Services and Markets Act 2000;
- (b) Part 3 shall come into force on 1st December 2001 immediately after the coming into force of Parts 1 and 2 of this Order.

Interpretation

2. In this Order—

“chargeable securities” has the meaning given by section 99(3) to (12) of the Finance Act 1986(1);

“instrument” has the meaning given by section 122(1) of the Stamp Act 1891(2);

“period of account” has the meaning given by section 834(1) of the Income and Corporation Taxes Act 1988(3).

(1) 1986 c. 41. Section 99(3) to (12) was relevantly amended by section 144(2), (4) and (5) of the Finance Act 1988 (c. 39), section 113(2) and (3) of the Finance Act 1990 (c. 29), section 196(5) of the Finance Act 1996 (c. 8), section 151(5) of the Finance Act 1998 (c. 36), and section 118(2) and (4) of, and paragraph 12 of Schedule 19 to, the Finance Act 1999 (c. 16).

(2) 1891 c. 39.

(3) 1988 c. 1.