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STATUTORY INSTRUMENTS

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**2004 No. 3267**

**INCOME TAX**

The Finance Act 2000, Schedule 20 (Definition of  
Small or Medium-Sized Enterprise) Order 2004

*Made - - - - 9th December 2004*  
*Laid before the House of*  
*Commons - - 10th December 2004*  
*Coming into force 1st January 2005*

THE FINANCE ACT 2000, SCHEDULE 20 (DEFINITION OF  
SMALL OR MEDIUM-SIZED ENTERPRISE) ORDER 2004

1. Citation, commencement and effect
2. Substitution of definition of small or medium-sized enterprise  
Signature  
Explanatory Note