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STATUTORY INSTRUMENTS

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**2005 No. 409**

**TAXES**

The Finance Act 1993, Section 86(2),  
(Single Payment Scheme) Order 2005

*Made - - - - 28th February 2005*  
*Laid before House of*  
*Commons - - - 1st March 2005*  
*Coming into force 22nd March 2005*

THE FINANCE ACT 1993, SECTION 86(2),  
(SINGLE PAYMENT SCHEME) ORDER 2005

1. Citation, commencement, effect and interpretation
  2. New class of assets for the purposes of roll-over relief etc
- Signature  
Explanatory Note