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STATUTORY INSTRUMENTS

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**2008 No. 1521 (C. 68)**

**CORPORATION TAX**

The Finance Act 2007, Section 17(2) (Corporation  
Tax Deduction for Expenditure on Energy-  
Saving Items) (Appointed Day) Order 2008

Made - - - -

11th June 2008

The Treasury, in exercise of the powers conferred by section 17(2) of the Finance Act 2007(1), make the following Order.

1. This Order may be cited as the Finance Act 2007, Section 17(2) (Corporation Tax Deduction for Expenditure on Energy-Saving Items) (Appointed Day) Order 2008.
2. The day appointed for the purposes of section 17(2) of the Finance Act 2007 is 8th July 2008.

11th June 2008

*Claire Ward*  
*Frank Roy*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made).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 appoints 8th July 2008 as the day on or after which the amendment made by section 17(1) of the Finance Act 2007 (c.11) shall have effect in relation to expenditure incurred.

Section 17(1) inserts new sections into the Income and Corporation Taxes Act 1988 (c.1) in relation to a corporation tax deduction for expenditure on energy-saving items.