
STATUTORY INSTRUMENTS

2008 No. 1929 (C. 90)

CORPORATION TAX

The Finance Act 2008, Section 28 (Appointed Day) Order 2008

Made - - - -

22nd July 2008

The Treasury make the following Order in exercise of the powers conferred by section 28 of, and paragraph 3 of Schedule 9 to, the Finance Act 2008⁽¹⁾.

Citation

1. This Order may be cited as the Finance Act 2008, Section 28 (Appointed Day) Order 2008.

Appointed day

2. The day appointed for the purposes of section 28 of the Finance Act 2008 (companies in difficulty: SME R&D relief and vaccine research relief) is 1st August 2008.

22nd July 2008

Claire Ward
Dave Watts
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: *This is the original version (as it was originally made). UK
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EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st August 2008 as the appointed day for the purposes of section 28 of the Finance Act 2008 (companies in difficulty: SME R&D relief and vaccine research relief). The amendments made by Schedule 9 to that Act have effect by reference to the appointed day.