
STATUTORY INSTRUMENTS

2012 No. 1258

The Finance Act 2004, Section 180(5)
(Modification) Regulations 2012

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Finance Act 2004, Section 180(5) (Modification) Regulations 2012 and come into force on 1st June 2012.

(2) Regulation 2 has effect in relation to any payments made on or after 6th April 2012.