
STATUTORY INSTRUMENTS

2013 No. 759 (C. 35)

INCOME TAX

The Finance Act 1995, Section 55 (Appointed Date) Order 2013

Made - - - - *27th March 2013*

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 55(9) of the Finance Act 1995⁽¹⁾ and now vested in them.

1. This Order may be cited as the Finance Act 1995, Section 55 (Appointed Date) Order 2013.
2. The appointed date for the purpose of section 55 Finance Act 1995 is 6th April 2013.

27th March 2013

Jim Harra
Simon Bowles
Two of the Commissioners for Her Majesty's
Revenue & Customs

(1) 1995 c.4; section 55 has been amended by section 162(1) of the Finance Act 1996 (c.8). The functions of the Board of the Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50 of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 55 of the Finance Act 1995 provides that a date may be appointed—

- in relation to the removal of the need for prior certification of qualifying policies under paragraphs 21 and 22 of Schedule 15 to the Income and Corporation Taxes Act 1988, and
- to give effect to amendments to paragraph 24 of that Schedule in relation to policies issued by non-resident companies.

This Order appoints 6th April 2013 as that date.

A Tax Information and Impact Note has not been prepared for this Order as it gives effect to previously announced policy and it is an appointed date order.