STATUTORY INSTRUMENTS

2018 No. 931 (C. 71)

INCOME TAX

The Finance Act 2018, Section 14 and Schedules 4 and 5 (Commencement) Regulations 2018

Made - - - - 8th August 2018

THE FINANCE ACT 2018, SECTION 14 AND SCHEDULES 4 AND 5 (COMMENCEMENT) REGULATIONS 2018

- 1. Citation
- 2. Commencement of Section 14(1) to (3) of the Finance Act 2018
- 3. Commencement of Paragraphs 1 to 9 of Schedule 4 to the Finance Act 2018
- 4. Commencement of Paragraphs 2 to 11 of Schedule 5 to the Finance Act 2018
- For the purposes of regulation 4(d), a loan is made... Signature Explanatory Note