
S T A T U T O R Y I N S T R U M E N T S

1976 No. 70 (C. 1)

INCOME TAX

**The Income Tax (Certification of Life Policies)
(Appointed Day) Order 1976**

Made - - - - 20th January 1976

The Treasury, in exercise of the powers conferred on them by paragraph 1(1) of Part I of Schedule 2 to the Finance Act 1975(a), hereby make the following Order:—

Citation

1. This Order may be cited as the Income Tax (Certification of Life Policies) (Appointed Day) Order 1976.

Appointed Day

2. The day appointed for the purposes of paragraph 1(1) of Part I of Schedule 2 to the Finance Act 1975 is 1st April 1976.

3. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

*M. Cocks,
James A. Dunn,*

Two of the Lords Commissioners
of Her Majesty's Treasury.

20th January 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Part I of Schedule 2 to the Finance Act 1975 provides for the function of certifying life policies as “qualifying” policies for income tax purposes, at present exercised by the life offices issuing the policies, to be taken over as from an Appointed Day by the Board of Inland Revenue. This Order fixes 1st April 1976 as the Appointed Day.

(a) 1975 c. 7.

(b) 1889 c. 63.

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