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

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**2000 No. 922 (C.22)**

**INCOME TAX**

**The Finance Act 1995, Section 139(3), (Appointed Day)  
Order 2000**

*Made*     -   -   -   -                      *30th March 2000*

The Treasury, in exercise of the powers conferred on them by section 139(3) of the Finance Act 1995(a), hereby make the following Order:

1. This Order may be cited as the Finance Act 1995, Section 139(3), (Appointed Day) Order 2000.
2. The day appointed for the purposes of section 139(1) of the Finance Act 1995 is 6th April 2000.

*Jim Dowd*  
*Bob Ainsworth*

30th March 2000

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1995 c. 4.

**EXPLANATORY NOTE***(This note is not part of the Order)*

Section 139(1) of the Finance Act 1995 (“the 1995 Act”) amends section 559(4) (adding the additional subsection (4A)) of the Income and Corporation Taxes Act 1988 (“the Taxes Act”) relating to the rate of income tax or corporation tax to be deducted from payments to certain sub-contractors in the construction industry. The amendments have effect on or after such day as the Treasury may by order made under section 139(3) of the 1995 Act appoint, and different days may be appointed for different purposes.

This Order brings into force on 6th April 2000 the amendments made by section 139(1) of the 1995 Act.

**NOTE AS TO EARLIER COMMENCEMENT ORDERS**

The following provisions of Schedule 27 and Part VIII(21) of Schedule 29 to the 1995 Act have been brought into force by commencement orders made before the date of this Order:—

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Paragraphs 1, 2, 3(1) and 4 to 7 of Schedule 27 to the 1995 Act (which include the repeals made by Part VIII (21) of Schedule 29 to the 1995 Act to sections 559(3), 562 and 563 of the Taxes Act).	1st August 1999	1998 No. 2620 (C. 62)
Paragraph 3(2) and (3)(b) of Schedule 27 to the 1995 Act (which includes the repeal made by Part VIII(21) of Schedule 29 to the 1995 Act to section 561(12) of the Taxes Act).	23rd November 1998	1998 No. 2620 (C. 62)
The repeals effected by Part VIII(21) of Schedule 29 to the 1995 Act:— (a) in or of subsections (1) and (3) to (6) of section 561 of the Taxes Act; and (b) of section 28 of the Finance Act 1988.	6th August 1999	1999 No. 2156 (C. 52)

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