

2001 No. 3643 (C. 118)

INCOME TAX

**The Finance Act 1996, Section 167, (Appointed Day)
Order 2001**

Made - - - - - 9th November 2001

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 167(11) and (12) of the Finance Act 1996^(a), paragraph 8(8)(a) of Schedule 14 to the Income and Corporation Taxes Act 1988^(b), and paragraphs 8A and 18(3)(c)(i) of Schedule 15 to the Income and Corporation Taxes Act 1988, hereby make the following Order:

1. This Order may be cited as the Finance Act 1996, Section 167, (Appointed Day) Order 2001.

2. The day appointed for the purposes of—

(a) section 167(11) and (12) of the Finance Act 1996,

(b) paragraph 8(8)(a) of Schedule 14 to the Income and Corporation Taxes Act 1988, and

(c) paragraphs 8A and 18(3)(c)(i) of Schedule 15 to the Income and Corporation Taxes Act 1988,

is 1st December 2001.

Nick Montagu

Dave Hartnett

9th November 2001

Two of the Commissioners of Inland Revenue

^(a) 1996 c. 8.

^(b) 1988 c.1; paragraph 8(8) of Schedule 14, and paragraphs 8A and 18(3)(c) of Schedule 15, were inserted by section 167(6), (8) and (9) of the Finance Act 1996.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 167 of the Finance Act 1996 makes a number of amendments to provisions of the Tax Acts relating to the tax treatment of industrial assurance business. Certain of the amendments have effect on or after such day as the Board of Inland Revenue may by order appoint.

This Order appoints 1st December 2001 as the day in question.

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