STATUTORY INSTRUMENTS

## 2005 No. 646

## The Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2005

## Citation, commencement and effect

**1.**—(1) This Order may be cited as the Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2005 and shall come into force at 3.00 p.m. on 16th March 2005.

(2) This Order has effect in relation to periods of account beginning on or after 1st January 2005 and ending on or after 16th March 2005.