

1988 No. 745 (C.24)

INCOME TAX

**The Income and Corporation Taxes Act 1988
(Appointed Day) Order 1988**

Made - - - - 19th April 1988

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 470(3) of the Income and Corporation Taxes Act 1988(a), hereby make the following Order:

1. The Order may be cited as the Income and Corporation Taxes Act 1988 (Appointed Day) Order 1988.

2. The day appointed under section 470(3) of the Income and Corporation Taxes Act 1988 on which subsection (2) of that section shall cease to have effect is 29th April 1988.

19th April 1988

T. J. Painter
J. G. Isaac
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 29th April 1988 as the day on which section 470(2) of the Income and Corporation Taxes Act 1988, which substitutes a definition of "authorised unit trust" for that contained in section 468(6) of that Act, and omits the definition of "unit trust scheme" from sections 468 and 832 of that Act, shall cease to have effect.