
STATUTORY INSTRUMENTS

2000 No. 2004 (C.53)

INCOME TAX

The Finance Act 1999, Section 59(3)
(b), (Appointed Day) Order 2000

Made - - - - 25th July 2000

The Treasury, in exercise of the powers conferred on them by section 59(3)(b) of the Finance Act 1999⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1999, Section 59(3)(b) (Appointed Day) Order 2000.
2. The day appointed for the purposes of section 59(2) and (3)(b) of the Finance Act 1999 is 1st September 2000.

25th July 2000

Bob Ainsworth
David Jamieson
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 32 of the Finance Act 1991 gives relief for payments made by individuals resident in the United Kingdom in respect of a qualifying course of vocational training. Section 33 of that Act empowers the Revenue to make regulations in connection with section 32.

Section 59(2) and (3)(b) of the Finance Act 1999 provides that sections 32 and 33 of the Finance Act 1991 shall cease to have effect in relation to payments made on or after such date after 6th April 2000 as the Treasury may by order appoint.

This Order appoints 1st September 2000 as the day in question.