STATUTORY INSTRUMENTS

2000 No. 2319 (C. 62)

INCOME TAX

The Finance Act 1998, Section 96(4), (Appointed Day) Order 2000

Made - - - - 31st August 2000

The Treasury, in exercise of the powers conferred on them by section 96(4) of the Finance Act 1998(a), hereby make the following Order:

- 1. This Order may be cited as the Finance Act 1998, Section 96(4), (Appointed Day) Order 2000.
- 2. The day appointed for the purposes of section 96(2) and (3)(b) of, and Part III(21) of Schedule 27 to, the Finance Act 1998 (repeal of section 652 of the Income and Corporation Taxes Act 1988(b)—information about payments under personal pension scheme arrangements) is 1st October 2000.

Greg Pope Jim Dowd Two of the Lords Commissioners of Her Majesty's Treasury

31st August 2000

⁽a) 1998 c. 36.

⁽b) 1988 c. 1.

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st October 2000 as the day for the repeal of section 652 of the Income and Corporation Taxes Act 1988 (information about payments under personal pension scheme arrangements). The appointed day coincides with the coming into force of regulations which supersede the repealed section, namely the Personal Pension Schemes (Information Powers) Regulations 2000 (S.I. 2000/2316).

£1.00

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