

**2003 No. 1472 (C.64)**

**TAXES**

**The Finance Act 2002, Schedule 13 (Appointed Day)  
Order 2003**

*Made* - - - -

*5th June 2003*

The Treasury, in exercise of the powers conferred upon them by paragraph 28(1) of Schedule 13 to the Finance Act 2002<sup>(a)</sup>, hereby make the following Order:

**Citation**

1. This Order may be cited as the Finance Act 2002, Schedule 13 (Appointed Day) Order 2003.

**Appointed day**

2. The day appointed for the purposes of Schedule 13 to the Finance Act 2002 (tax relief for expenditure on vaccine research etc) is 22nd April 2003.

5th June 2003

*John Heppell*  
*Philip Woolas*  
Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 2002 c. 23.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 22nd April 2003 as the date on and after which qualifying expenditure incurred by a company on direct research and development, sub-contracted research and development or contributions to independent research and development may give rise to entitlement to relief under Schedule 13 to the Finance Act 2002 (tax relief for expenditure on vaccine research etc) (“Schedule 13”). Paragraph 28(1) of Schedule 13 provides that the day appointed in respect of Schedule 13 may be a day not earlier than 1st April 2002.

By virtue of paragraph 5 of Schedule 14 to the 2002 Act (tax credits under Schedule 13: consequential amendments), that Schedule has effect in relation to tax credits payable under Schedule 13 incurred on and after the day appointed by the Treasury under paragraph 28 of that Schedule.

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