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STATUTORY INSTRUMENTS

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**2004 No. 1945 (C. 86 )**

**INCOME TAX**

The Finance Act 2004, Section  
85, (Commencement) Order 2004

Made - - - - 22nd July 2004

The Treasury, in exercise of the powers conferred upon them by section 85(2) of the Finance Act 2004 (1), make the following Order:

1. This Order may be cited as the Finance Act 2004, Section 85 (Commencement) Order 2004.
2. Section 85 and Schedule 16 to the Finance Act 2004 shall come into force on 1st September 2004.

22nd July 2004

*John Heppell*  
*Jim Murphy*  
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**Status:** *This is the original version (as it was originally made).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.*

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## **EXPLANATORY NOTE**

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

This Order provides that section 85 and Schedule 16 of the Finance Act 2004 shall come into force on 1st September 2004. The power to make this Order is contained in section 85(2) of that Act.