

**Status:** This is the original version (as it was originally made).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