## STATUTORY INSTRUMENTS

## 2004 No. 2310

## **INCOME TAX**

The Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004

Made - - - 7th September 2004 Laid before the House of

Commons - - - - 7th September 2004
Coming into force - - 28th September 2004

The Treasury, in exercise of the powers conferred upon them by paragraph 8 of Schedule 23A to the Income and Corporation Taxes Act 1988(1) and section 46 of the Finance Act 2004(2), make the following Order:

<sup>(1) 1988</sup> c. 1: Schedule 23A was inserted by paragraph 1 of Schedule 13 to the Finance Act 1991 (c. 31).