
STATUTORY INSTRUMENTS

2004 No. 3268

The Finance Act 2004, Section 53 (Commencement) Order 2004

Coming into force of section 53 of the Finance Act 2004

2. Section 53 of the Finance Act 2004 (treatment of expenditure on research and development) shall come into force on 1st January 2005 and shall have effect in relation to accounting periods beginning on or after that day.