

2005 No. 123 (C. 6)

INCOME TAX

**The Finance Act 2004, Section 141 (Appointed Day) Order
2005**

Made - - - -

27th January 2005

The Treasury, in exercise of the powers conferred upon them by section 141(6) and (7) of the Finance Act 2004^(a), make the following Order:

Citation

1. This Order may be cited as the Finance Act 2004, Section 141 (Appointed Day) Order 2005.

Appointed day

2. The day appointed for the purposes of section 141 of the Finance Act 2004 (relief for research and development: software and consumable items) is 1st April 2004.

27th January 2005

Nick Ainger
Jim Murphy
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2004 as the appointed day for the purposes of section 141 of the Finance Act 2004 (relief for research and development: software and consumable items). Subsection (7) of that section provides that days appointed under subsection (6) may include days earlier than that on which that Act was passed, but not days earlier than 1st April 2004.

The amendments made by section 141 (other than those to which subsections (3) and (5) apply) have effect by reference to the appointed day.

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