
STATUTORY INSTRUMENTS

2005 No. 3337 (C.142)

**INCOME TAX
CORPORATION TAX**

The Finance (No. 2) Act 2005, Section
45, (Appointed Day) Order 2005

Made - - - - 6th December 2005

The Treasury, in exercise of the powers conferred upon them by section 45(9) of the Finance (No. 2) Act 2005(1), make the following Order:

Citation

1. This Order may be cited as the Finance (No. 2) Act 2005, Section 45, (Appointed Day) Order 2005.

Appointed Day for Corporation Tax purposes

2. The day appointed for the purposes of section 45(4) to (7) of the Finance (No. 2) Act 2005 is 1st January 2006.

Appointed Day for Income Tax purposes

3. The day appointed for the purposes of section 45(1) to (3) of the Finance (No. 2) Act 2005 is 6th April 2006.

6th December 2005

Vernon Coaker
Dave Watts
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Status: This is the original version (as it was originally made).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.

EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 19 to the Finance Act 1993 contains administrative machinery under which Lloyd's managing agents make returns of syndicates' profits and losses for tax purposes, and for assessment and collection of tax. Section 45 of the Finance (No. 2) Act 2005 creates a power for the Commissioners for Her Majesty's Revenue and Customs to make regulations replacing (and updating) Schedule 19 (which regulations are being made simultaneously with this Order) and repeals Schedule 19, providing for section 45 to come into force as provided by Treasury Order.