
STATUTORY INSTRUMENTS

2006 No. 3240 (C.116)

INCOME TAX

The Finance Act 2004, Section 77(1)
and (7), (Appointed Day) Order 2006

Made - - - - 6th December 2006

The Treasury make the following Order in exercise of the powers conferred upon them by section 77(1) and (7) of the Finance Act 2004⁽¹⁾:

1. This Order may be cited as the Finance Act 2004, Section 77(1) and (7), (Appointed Day) Order 2006.
2. The appointed day for the purposes of section 77(1) of the Finance Act 2004 is 6th April 2007.

6th December 2006

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Status: This is the original version (as it was originally made).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

Chapter 3 of the Finance Act 2004 (c. 12) establishes the construction industry scheme which provides for certain payments under construction contracts to be made under deduction of sums on account of tax. Section 77(1) of that Act provides that Chapter 3 has effect in relation to payments made on or after such day as the Treasury may by order appoint. This Order appoints 6th April 2007 as the day in question.