

2007 No. 949 (C. 39)

INCOME TAX

CORPORATION TAX

**The Finance Act 2005, Section 92 and Schedule 6, (Appointed
Day) Order 2007**

Made - - - -

21st March 2007

The Treasury make the following Order in exercise of the power conferred by section 92 of the Finance Act 2005^(a).

Citation

1. This Order may be cited as the Finance Act 2005, Section 92 and Schedule 6, (Appointed Day) Order 2007.

Appointed Day

2. The day appointed for the purposes of section 92 of, and Schedule 6 to, the Finance Act 2005 (capital allowances: renovation of business premises in disadvantaged areas) is 11th April 2007.

21st March 2007

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2005 c. 7.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 92 of, and Schedule 6 to, the Finance Act 2005 (c. 7) insert Part 3A in the Capital Allowances Act 2001 (c. 2). Part 3A provides for capital allowances in certain circumstances where a person incurs expenditure on the renovation of business premises in disadvantaged areas.

This Order provides that these provisions have effect in relation to expenditure incurred on or after 11th April 2007.

A full regulatory impact assessment for business premises renovation allowances was published in March 2005 and can be found at <http://www.hmrc.gov.uk/ria/business-renovation.pdf>.

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