

2008 No. 1878 (C. 80)

INCOME TAX

The Finance Act 2006, Section 28 (Appointed Day) Order 2008

Made - - - -

16th July 2008

The Treasury make the following Order in exercise of the powers conferred by section 28(5) of the Finance Act 2006(a):

Citation

1. This Order may be cited as the Finance Act 2006, Section 28 (Appointed Day) Order 2008.

Appointed day

2. The day appointed for the purposes of section 28 of the Finance Act 2006 (relief for research and development: subjects of clinical trials) is 1st August 2008.

Claire Ward
Dave Watts

16th July 2008

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st August 2008 as the appointed day for the purposes of section 28 of the Finance Act 2006 (relief for research and development: subjects of clinical trials). The amendments made by Schedule 2 to that Act have effect by reference to the appointed day, subject to the exceptions provided for in subsection (4) of section 28.

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