

**2008 No. 1929 (C. 90)**

**CORPORATION TAX**

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

*Made* - - - -

*22nd July 2008*

The Treasury make the following Order in exercise of the powers conferred by section 28 of, and paragraph 3 of Schedule 9 to, the Finance Act 2008<sup>(a)</sup>.

**Citation**

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

**Appointed day**

2. The day appointed for the purposes of section 28 of the Finance Act 2008 (companies in difficulty: SME R&D relief and vaccine research relief) is 1st August 2008.

*Claire Ward*  
*Dave Watts*

22nd July 2008

Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 2008 c. 9.

## **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 2008 (companies in difficulty: SME R&D relief and vaccine research relief). The amendments made by Schedule 9 to that Act have effect by reference to the appointed day.

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