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STATUTORY INSTRUMENTS

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**2008 No. 1930 (C. 91)**

**CORPORATION TAX**

The Finance Act 2008, Section 27 (Appointed Day) Order 2008

*Made* - - - - *22nd July 2008*

The Treasury make the following Order in exercise of the powers conferred by section 27(10) of the Finance Act 2008(1).

**Citation**

1. This Order may be cited as the Finance Act 2008, Section 27 (Appointed Day) Order 2008.

**Appointed day**

2. The day appointed for the purposes of section 27 of the Finance Act 2008 (qualifying expenditure: R&D relief and vaccine research relief) is 1st August 2008.

22nd July 2008

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**Status:** This is the original version (as it was originally made).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

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## **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 27 of the Finance Act 2008 (qualifying expenditure: R&D relief and vaccine research relief). The amendments made by section 27 of that Act have effect by reference to the appointed day.