STATUTORY INSTRUMENTS

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(a).

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.

Claire Ward

Dave Watts

Oners of Her Majesty's Treasury

22nd July 2008

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.