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*Status: This is the original version (as it was originally made).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

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**2008 No. 1880**

The Finance Act 2007, Section 50 (Appointed Day) Order 2008

**Appointed day**

2. The day appointed for the purposes of section 50 of the Finance Act 2007 (research and development tax relief: definition of SMEetc) is 1st August 2008.