
STATUTORY INSTRUMENTS

2008 No. 1880 (C. 81)

CORPORATION TAX

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

Made - - - -

16th July 2008

The Treasury make the following Order in exercise of the powers conferred by section 50(7) of the Finance Act 2007⁽¹⁾.

Citation

1. This Order may be cited as 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.

16th 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Status: This is the original version (as it was originally made).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.

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 50 of the Finance Act 2007 (research and development tax relief: definition of SME etc). The amendments made by section 50 of that Act have effect by reference to the appointed day.