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## STATUTORY INSTRUMENTS

# 2008 No. 561 (C. 19)

## **INCOME TAX**

The Finance Act 2007 Section 46 (Commencement) Order 2008

*Made - - - - 4th March 2008* 

The Treasury makes the following Order, in exercise of the powers conferred by section 46(9) of the Finance Act 2007(1).

#### Citation

1. This Order may be cited as the Finance Act 2007 section 46 (Commencement) Order 2008.

## Commencement of section 46 of the Finance Act 2007

2. Section 46 (1) to (3) and (5) to (7) of the Finance Act 2007 comes into force on 6th April 2008.

Alan Campbell
Dave Watts
Two of the Lords Commissioners of Her
Majesty's Treasury

4th March 2008

### **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order brings into force on 6th April 2008 section 46(1) to (3) and (5) to (7) of the Finance Act 2007.

A regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

| Provision  | Date of Commencement | S.I.No.   |
|--|----------------------|-----------|
| s.22(3)  | 1.08.2007            | 2007/2118 |
| Schedule 1 (the amendments made by that<br>Schedule have effect with regard to the<br>provision of facilities for remote gaming) | 1.09.2007            | 2007/2172 |
| Schedules 14 (partially) and 13  | 1.10.2007            | 2007/2483 |
| Schedule 25 (partially)  | 1.09.2007            | 2007/2532 |
| Schedule 2, paragraphs 2 to 10   | 1.11.2007            | 2007/2902 |
| ss.82, 83 and 84 (except for s.84(4))  | 8.11.2007            | 2007/3166 |
| s.84(4) and Schedule 23  | 1.12.2007            | 2007/3166 |