
STATUTORY INSTRUMENTS

1995 No. 1007

The Income and Corporation Taxes Act 1988,
section 737A, (Appointed Day) Order 1995

2. The day appointed for the purposes of section 737A of the Income and Corporation Taxes Act 1988⁽¹⁾ in relation to agreements to sell United Kingdom equities and United Kingdom securities entered into on or after that day is the day on which the Finance Act 1995 is passed.

⁽¹⁾ 1988 c. 1; sections 737A and 737B were inserted by section 122 of the Finance Act 1994 (c. 9).