
STATUTORY INSTRUMENTS

2000 No. 2082 (C.54)

INCOME TAX

The Finance Act 2000, Section
108(3), (Appointed Day) Order 2000

Made - - - - 28th July 2000

The Treasury, in exercise of the powers conferred on them by section 108(3) of the Finance Act 2000⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 2000, Section 108(3), (Appointed Day) Order 2000.
2. The day appointed for the purposes of section 108(3) of the Finance Act 2000 is 22nd August 2000.

28th July 2000

Jim Dowd
Greg Pope
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Status: This is the original version (as it was originally made).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)

Section 108 of the Finance Act 2000 (c. 17) (“section 108”) amends section 431D of the Income and Corporation Taxes Act 1988 (c. 1) (the meaning of “overseas life assurance business”). Subsection (3) of section 108 provides that the amendments made by that section (and any regulations made under them) shall not have effect for determining whether life assurance business is overseas life assurance business where the policy or contract for that business was made before such day as the Treasury may by order appoint.

This Order appoints 22nd August 2000 as the day in question.