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STATUTORY INSTRUMENTS

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**2001 No. 3089**

The Finance Act 2001 (Commencement) Order 2001

2. Section 6 of the Finance Act 2001 comes into force on 6th October 2001—
  - (a) in relation to spread bets<sup>(1)</sup> that are made on or after that date; and
  - (b) in relation to bets other than spread bets irrespective of when those bets were or are made.

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<sup>(1)</sup> Section 3(2) of the Betting and Gaming Duties Act 1981 (c. 63) defines “spread bet”; section 3 is substituted by Schedule 1 to the Finance Act 2001.