

2003 No. 2497 (C.92)

INCOME TAX

**The Finance Act 2003, Section 168 (Appointed Day) Order
2003**

Made - - - - - *26th September 2003*

The Treasury, in exercise of the powers conferred upon them by section 168(5) of the Finance Act 2003(a), hereby make the following Order:

Citation

1. This Order may be cited as the Finance Act 2003, Section 168 (Appointed Day) Order 2003.

Appointed day

2. The day appointed for the purposes of section 168 of the Finance Act 2003 (relief for research and development) is 27th September 2003.

26th September 2003

John Heppell
Joan Ryan
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 27th September 2003 as the appointed day for the purposes of section 168 of the Finance Act 2003 (relief for research and development). The amendments made by Part 1 and 6 of Schedule 31 to that Act have effect by reference to the appointed day, subject to the exceptions provided for in subsection (4) of section 168.

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