
STATUTORY INSTRUMENTS

2004 No. 2310

**The Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6
(Consequential Amendment of Enactments) Order 2004**

Citation, commencement, effect and interpretation

1.—(1) This Order may be cited as the Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004.

(2) This Order shall come into force on 28th September 2004 and shall have effect in relation to accounting periods beginning on or after 1st April 2004, subject to the transitional provisions in sections 43 and 44 of the Finance Act 2004 and in paragraphs 12(4) and 13(4) of the Schedule to this Order.

(3) In this Order—

“ITEPA” means the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾;

“the Taxes Act 1988” means the Income and Corporation Taxes Act 1988; and

expressions which are defined in section 43 of the Finance Act 2004 have the same meaning as they have in that section.

Amendments to enactments in consequence of sections 38, 40 and 45 of, and Schedule 6 to, the Finance Act 2004

2. The Schedule to these Regulations, which contains amendments in consequence of the provisions of sections 38, 40 and 45 of, and Schedule 6 to, the Finance Act 2004, has effect.

7th September 2004

Nick Ainger
Derek Twigg
Two of the Lords Commissioners of Her
Majesty’s Treasury