Status: This is the original version (as it was originally made).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)

Article 1 provides for the citation of the Order.

Article 2 appoints 1st January 2005 as the day on which section 53 of the Finance Act 2004 comes into force and further provides that the section shall have effect in relation to accounting periods beginning on or after that day.

The Order does not impose new costs on business.