

Status: This is the original version (as it was originally made).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

This Order appoints 1st August 2008 as the appointed day for the purposes of section 50 of the Finance Act 2007 (research and development tax relief: definition of SME etc). The amendments made by section 50 of that Act have effect by reference to the appointed day.