

**2008 No. 1880 (C. 81)**

**INCOME TAX**

**The Finance Act 2007, Section 50 (Appointed Day) Order 2008**

*Made* - - - -

*16th July 2008*

The Treasury make the following Order in exercise of the powers conferred by section 50(7) of the Finance Act 2007(a).

**Citation**

1. This Order may be cited as the Finance Act 2007, Section 50 (Appointed Day) Order 2008.

**Appointed day**

2. The day appointed for the purposes of section 50 of the Finance Act 2007 (research and development tax relief: definition of SME etc) is 1st August 2008.

*Claire Ward*  
*Dave Watts*

16th July 2008

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 2007 c.11.

## **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.

**£3.00**

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E2789 7/2008 182789T 19585