

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force on 6th April 2008 section 46(1) to (3) and (5) to (7) of the Finance Act 2007.

A regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.