

*This Statutory Instrument has been printed in substitution of the SI of the same number and is being issued free of charge to all known recipients of that Statutory Instrument.*

---

STATUTORY INSTRUMENTS

---

**2008 No. 561 (C. 19)**

**INCOME TAX**

**The Finance Act 2007 Section 46 (Commencement) Order 2008**

*Made* - - - -

*4th March 2008*

The Treasury makes the following Order, in exercise of the powers conferred by section 46(9) of the Finance Act 2007(a).

**Citation**

1. This Order may be cited as the Finance Act 2007 section 46 (Commencement) Order 2008.

**Commencement of section 46 of the Finance Act 2007**

2. Section 46 (1) to (3) and (5) to (7) of the Finance Act 2007 comes into force on 6th April 2008.

*Alan Campbell*  
*Dave Watts*

4th March 2008

Two of the Lords Commissioners of Her Majesty's Treasury

---

(a) 2007, c. 11.

## 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.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

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

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
s.22(3)	1.08.2007	2007/2118
Schedule 1 (the amendments made by that Schedule have effect with regard to the provision of facilities for remote gaming)	1.09.2007	2007/2172
Schedules 14 (partially) and 13	1.10.2007	2007/2483
Schedule 25 (partially)	1.09.2007	2007/2532
Schedule 2, paragraphs 2 to 10	1.11.2007	2007/2902
ss.82, 83 and 84 (except for s.84(4))	8.11.2007	2007/3166
s.84(4) and Schedule 23	1.12.2007	2007/3166

£3.00

© Crown copyright 2008

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E2097 3/2008 182097T 19585