
EXPLANATORY NOTE

(This note is not part of the Order)

Section 55 of the Finance Act 1995 provides that a date may be appointed—

- in relation to the removal of the need for prior certification of qualifying policies under paragraphs 21 and 22 of Schedule 15 to the Income and Corporation Taxes Act 1988, and
- to give effect to amendments to paragraph 24 of that Schedule in relation to policies issued by non-resident companies.

This Order appoints 6th April 2013 as that date.

A Tax Information and Impact Note has not been prepared for this Order as it gives effect to previously announced policy and it is an appointed date order.