
STATUTORY INSTRUMENTS

2014 No. 2461

The Finance Act 2014, Schedule 37,
Paragraph 22 (Commencement) Order 2014

Appointed Day

2. The day appointed for the coming into force of the amendment of paragraph 9 of Schedule 5 to Income Tax (Earnings and Pensions) Act 2003 (enterprise management incentives: the independence requirement) made by paragraph 22(1) of Schedule 37 to the Finance Act 2014 is 1st October 2014.