STATUTORY INSTRUMENTS

2000 No. 1093 (C. 32)

INCOME TAX

The Finance Act 1999, Schedule 10, Paragraph 18, (First and Second Appointed Days) Order 2000

Made - - - - 18th April 2000

The Treasury, in exercise of the powers conferred on them by paragraph 18(1) of Schedule 10 to the Finance Act 1999**(a)**, hereby make the following Order:

1. This Order may be cited as the Finance Act 1999, Schedule 10, Paragraph 18, (First and Second Appointed Days) Order 2000.

2. For the purposes of paragraph 18 of Schedule 10 to the Finance Act 1999—

(a) the day appointed as "the first appointed day" is 10th May 2000;

(b) the day appointed as "the second appointed day" is 1st December 2000.

Bob Ainsworth
Clive Betts
18th April 2000 Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1999 c. 16.

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EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 10 to, the Finance Act 1999 (c. 16) ("Schedule 10") makes changes to the taxation of pension schemes where pension rights are shared on divorce or annulment. The changes complement the provisions of the Welfare Reform and Pensions Act 1999 (c. 30) and the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)).

Paragraph 18 of Schedule 10 provides for certain of the provisions of Schedule 10 to have effect by reference to "the first appointed day" or "the second appointed day". The Treasury may by order appoint these days under paragraph 18(1) of Schedule 10.

This Order appoints 10th May 2000 as "the first appointed day", and 1st December 2000 as "the second appointed day", for the purposes of paragraph 18 of Schedule 10.

£1.00

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E 0943 05/00 ON (MFK)