

**2002 No. 2931**

**TAXES**

**The Income and Corporation Taxes Act 1988, Section 349B(3)  
Order 2002**

*Made* - - - - - *27th November 2002*  
*Laid before the House of Commons* *27th November 2002*  
*Coming into force* - - - *1st December 2002*

The Treasury, in exercise of the powers conferred upon them by section 349B(8) of the Income and Corporation Taxes Act 1988 (“the Taxes Act”)(a) hereby make the following Order:

1. This Order may be cited as the Income and Corporation Taxes Act 1988, Section 349B(3) Order 2002, and shall come into force on 1st December 2002.
2. In section 349B(3) of the Taxes Act after “made to” insert “, or to the nominee of”.

27th November 2002

*Nick Ainger*  
*Jim Fitzpatrick*  
Two of the Lords Commissioners of Her Majesty’s Treasury

---

(a) 1988 c. 1; section 349B was inserted by section 85 of the Finance Act 2001 (c. 9) and amended by section 94 of, and Part 3(14) of Schedule 40 to, the Finance Act 2002 (c. 23).

## EXPLANATORY NOTE

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

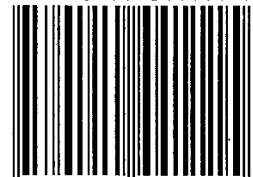
This Order amends the provisions of section 349B(3) of the Income and Corporation Taxes Act 1988 (c. 1). Section 349A provides that a company or local authority may make certain payments gross (that is, without deduction of tax) if it reasonably believes one of the conditions in section 349B to be satisfied. The effect of the Order is to widen the condition in section 349B(3), to cover payments to a nominee of certain U.K. tax-exempt bodies.

£1.50

© Crown copyright 2002

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.  
E1777 12/2002 121777 19585

ISBN 0-11-044111-7



9 780110 441115