STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6, Part 2 (Commencement) Order 2012

Paragraph 16 of Schedule 6 (amendment of CAA 2001)

12. The amendments of section 63(2)(a) and (aa) of CAA 2001(**1**) (cases in which disposal value is nil) made by paragraph 16 of Schedule 6 come into force—

(a) for corporation tax purposes, for accounting periods beginning on or after 1st April 2012, and

(b) for income tax purposes, for the tax year 2012-13(**2**) and subsequent tax years.

(**1**) 2001 c. 2; paragraph (a) was amended and paragraph (aa) was inserted by paragraph 328 of Schedule 1 to the Corporation Tax Act 2010 (c. 4). Section 69(1) of the Finance Act 2010 provides that "CAA 2001" means the Capital Allowances Act 2001.

(**2**) See section 4(2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expressions "tax year" and "the tax year 2012-13" for the purposes of the Income Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) defines "the Income Tax Acts".