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STATUTORY INSTRUMENTS

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**2009 No. 23**

**The Income Tax Act 2007 (Amendment) Order 2009**

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Income Tax Act 2007 (Amendment) Order 2009 and shall come into force on 3rd February 2009.

(2) This Order has effect—

- (a) for income tax and capital gains tax purposes, for the tax year 2007-08 and subsequent tax years, and
- (b) for corporation tax purposes, for accounting periods ending after 5th April 2007.