
STATUTORY INSTRUMENTS

2012 No. 736

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

Paragraph 23 of Schedule 6 (amendment of ITA 2007)

17. The amendments of ITA 2007⁽¹⁾ made by paragraph 23(1) to (5) and (7) of Schedule 6 come into force for the tax year 2012-13 and subsequent tax years.

⁽¹⁾ 2007 c. 3. Section 69(1) of the Finance Act 2010 (c. 13) provides that “ITA 2007” means the Income Tax Act 2007. The amendments of ITA 2007 made by paragraph 23(1) to (5) and (7) of Schedule 6 concern sections 479(1)(b), 481(1)(c), 519, and 873(2) of, and Schedule 4 to, that Act.