
STATUTORY INSTRUMENTS

2012 No. 736

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

Paragraph 28 of Schedule 6 (amendment of TIOPA 2010)

22. The amendment of section 326(3) of TIOPA 2010⁽¹⁾ (charities) made by paragraph 28 of Schedule 6 comes into force for accounting periods beginning on or after 1st April 2012.

⁽¹⁾ [2010 c. 8](#). Section 69(1) of the Finance Act 2010 ([c. 13](#)) provides that “TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010.