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STATUTORY INSTRUMENTS

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**2013 No. 3218**

**CORPORATION TAX**

The Corporation Tax Act 2009, Section 582  
(Contract for Differences) (Amendment) Order 2013

*Made* - - - - 19th December 2013  
*Laid before the House of*  
*Commons* - - - - 19th December 2013  
*Coming into force* - - 31st December 2013

The Treasury make the following Order in exercise of the powers conferred by section 701 of the Corporation Tax Act 2009<sup>(1)</sup>:

**Citation, commencement and effect**

- 1.—(1) This Order may be cited as the Corporation Tax Act 2009, Section 582 (Contract for Differences) (Amendment) Order 2013 and comes into force on 31st December 2013.
- (2) This Order has effect in relation to accounting periods ending on or after that date.

**Amendment to the Corporation Tax Act 2009**

- 2.—(1) The Corporation Tax Act 2009 is amended as follows.
- (2) In section 582 (meaning of “contract for differences”), in subsection (1) after paragraph (b) insert—
- “and includes a contract which falls within section 6(2) of, or paragraph 1(1) of Schedule 2 to, the Energy Act 2013<sup>(2)</sup>.”

19th December 2013

*David Evennett*  
*Karen Bradley*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 2009 c.4.  
(2) 2013 c.32.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

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

Section 582 of the Corporation Tax Act 2009 defines contract for differences for the purposes of the definition of derivative contract in Part 7 of that Act. This Order amends the definition of contract for differences to extend it to a new type of contract introduced by the Energy Act 2013.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.