

2013 No. 587 (C. 22)

INCOME TAX

CAPITAL GAINS TAX

CORPORATION TAX

The Finance Act 2012, Schedule 14 (Appointed Day) Order
2013

Made - - - -

11th March 2013

The Treasury make the following Order in exercise of the powers conferred by paragraph 36 of Schedule 14 to the Finance Act 2012^(a):

Citation

1. This Order may be cited as the Finance Act 2012, Schedule 14 (Appointed Day) Order 2013.

Appointed Day

2. The appointed day under paragraph 36(1) of Schedule 14 to the Finance Act 2012 (Gifts to the Nation) is 1st April 2012.

11th March 2013

David Evennett
Robert Goodwill
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order appoints 1st April 2012 as the day from which Parts 2 and 3 of Schedule 14 to the Finance Act 2012 (c. 14) have effect so that the provisions relating to income tax, capital gains tax and corporation tax (including any amount assessable or chargeable as if it were corporation tax) in respect of qualifying Gifts to the Nation contained therein have effect in relation to liabilities for tax years and accounting periods beginning on or after that day.

A Tax Information and Impact Note (“TIIN”) has not been prepared for this instrument as it gives effect to previously announced policy and is an appointed day order. A TIIN covering Schedule 14 was published on 6th December 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins/htm>. It remains an accurate summary of the impacts that apply to the Schedule

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