

---

STATUTORY INSTRUMENTS

---

**2009 No. 2860**

**The Corporation Tax Act 2009 (Amendment) Order 2009**

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Corporation Tax Act 2009 (Amendment) Order 2009 and shall come into force on 18th November 2009.

(2) The amendments made by this Order (other than article 6(7)(a) and (8)) shall be deemed to have come into force on 1st April 2009 and have effect—

- (a) for corporation tax purposes, for accounting periods ending on or after 1st April 2009, and
- (b) for income tax and capital gains tax purposes, for the tax year 2009-10 and subsequent tax years.