
STATUTORY INSTRUMENTS

2011 No. 1037

**CORPORATION TAX
INCOME TAX
CAPITAL GAINS TAX**

The Enactment of Extra-Statutory Concessions Order 2011

*Made - - - - 30th March 2011
Coming into force 1st April 2011*

THE ENACTMENT OF EXTRA-
STATUTORY CONCESSIONS ORDER 2011

1. Citation and commencement
 2. Recovery of overpaid tax: special relief
 3. (1) Part 6 of Schedule 18 to the Finance Act...
 4. (1) In the following provisions (inserted by articles 2 and...
 5. (1) The amendments made by articles 2 and 3 have...
 6. Life assurance premium relief after divorce
 7. Life assurance premium relief: repayment supplements
 8. In Part 2 of Schedule 54 to the Finance Act...
 9. (1) The amendments made by article 7 have effect in...
 10. Certain employee legal costs paid by employer not taxed
 11. Wear and tear allowance
 12. (1) The Corporation Tax Act 2009 is amended as follows....
 13. (1) The amendments made by article 11 have effect for...
 14. Fund raising events
 15. Qualifying life assurance policies
- Signature
Explanatory Note