

---

STATUTORY INSTRUMENTS

---

**2012 No. 266**

**CORPORATION TAX  
INCOME TAX  
INSURANCE PREMIUM TAX**

The Enactment of Extra-Statutory Concessions Order 2012

*Made* - - - - *2nd February 2012*  
*Coming into force* *1st March 2012*

**THE ENACTMENT OF EXTRA-  
STATUTORY CONCESSIONS ORDER 2012**

1. Citation and commencement
  2. De minimis exemption: insurance premium tax
  3. Reduction of cash equivalent where car is shared: income tax
  4. Sale of memorials and niches by crematoria: income tax
  5. Sale of memorials and niches by crematoria: corporation tax
  6. Compensation for compulsory slaughter of animals: income tax
  7. In section 221 of the Income Tax (Trading and Other...
  8. In Part 2 of Schedule 4 to that Act (index...
  9. The amendments made by articles 6 to 8 have effect...
  10. Compensation for the compulsory slaughter of animals: corporation tax
  11. In Schedule 4 to the Corporation Tax Act 2009 (index...
  12. The amendments made by articles 10 and 11 have effect...
  13. Groups of companies arrangements: corporation tax
  14. (1) In the Corporation Tax Act 2010, after section 174...
  15. The amendments made by articles 13 and 14 have effect...
  16. Distributions in respect of share capital prior to dissolution of company:  
corporation tax
  17. In section 122 of the Taxation of Chargeable Gains Act...
  18. The amendments made by articles 16 and 17 have effect...
- Signature  
Explanatory Note