
STATUTORY INSTRUMENTS

2012 No. 735

The Finance Act 2010, Schedule 6, Part 1 (Further
Consequential and Incidental Provision etc) Order 2012

Citation, commencement and effect

3. Article 6 has effect—
- (a) for corporation tax purposes, for accounting periods⁽¹⁾ beginning on or after 1st April 2012, and
 - (b) for capital gains tax purposes, for the tax year 2012-13⁽²⁾ and subsequent tax years.

(1) See section 1119 of the Corporation Tax Act 2010 (c. 4) for the meaning of “accounting period” for the purposes of the Corporation Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) defines “the Corporation Tax Acts”.

(2) See section 288(1ZA) of the Taxation of Chargeable Gains Act 1992 (c. 12) for the meaning of the expressions “tax year” and “the tax year 2012-13” for the purposes of enactments relating to capital gains tax. Section 288(1ZA) was inserted by paragraph 101(3) of Schedule 2 to the Finance Act 2008 (c. 9).