
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

4. Article 7 has effect—
- (a) for corporation tax purposes, for accounting periods beginning on or after 1st April 2012,
and
 - (b) for income tax purposes, for the tax year 2012-13⁽¹⁾ and subsequent tax years.

⁽¹⁾ See section 4(2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expressions “tax year” and “the tax year 2012-13” for the purposes of the Income Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) defines “the Income Tax Acts”.