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STATUTORY INSTRUMENTS

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**2012 No. 736**

The Finance Act 2010, Schedule 6,  
Part 2 (Commencement) Order 2012

**Paragraph 17 of Schedule 6 (amendment of ITEPA 2003)**

**13.** The amendments of ITEPA 2003(1) made by paragraph 17 of Schedule 6 come into force for the tax year 2012-13 and subsequent tax years.

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(1) [2003 c. 1](#). Section 69(1) of the Finance Act [2010 \(c. 13\)](#) provides that “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003. The amendments of ITEPA made by paragraph 17 of Schedule 6 concern sections 99(3)(b)(ii), 216(3)(b), 223(7)(b)(ii), 290(5), 351 and 714(2) of that Act. A relevant amendment to section 714(2) (payroll giving: meaning of “donations”) was made by paragraph 394 of Schedule 1 to the Corporation Tax Act [2010 \(c. 4\)](#).