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DRAFT STATUTORY INSTRUMENTS

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**2011 No.**

**The Enactment of Extra-Statutory Concessions Order 2011**

**Wear and tear allowance**

**13.**—(1) The amendments made by article 11 have effect for the tax year 2011-12 and subsequent tax years.

(2) The amendments made by article 12 have effect for accounting periods beginning on or after 1st April 2011.