## DRAFT STATUTORY INSTRUMENTS

## 2011 No.000

## CORPORATION TAX INCOME TAX CAPITAL GAINS TAX

The Enactment of Extra-Statutory Concessions Order 2011

## THE ENACTMENT OF EXTRA-STATUTORY CONCESSIONS ORDER 2011

- 1. Citation and commencement
- 2. Recovery of overpaid tax: special relief
- 3. (1) Part 6 of Schedule 18 to the Finance Act...
- 4. (1) In the following provisions (inserted by articles 2 and...
- 5. (1) The amendments made by articles 2 and 3 have...
- 6. Life assurance premium relief after divorce
- 7. Life assurance premium relief: repayment supplements
- 8. In Part 2 of Schedule 54 to the Finance Act...
- 9. (1) The amendments made by article 7 have effect in...
- 10. Certain employee legal costs paid by employer not taxed
- 11. Wear and tear allowance
- 12. (1) The Corporation Tax Act 2009 is amended as follows....
- 13. (1) The amendments made by article 11 have effect for...
- 14. Fund raising events
- 15. Qualifying life assurance policies Signature

**Explanatory Note**