



Corporation Tax Act 2010

2010 CHAPTER 4

PART 25

DEFINITIONS FOR PURPOSES OF ACT AND FINAL PROVISIONS

Final provisions

1184 Commencement

- (1) This Act comes into force on 1 April 2010 and has effect—
 - (a) for corporation tax purposes, for accounting periods ending on or after that day, and
 - (b) for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years.
- (2) Subsection (1) does not apply to the following provisions (which therefore come into force on the day on which this Act is passed)—
 - (a) section 1178,
 - (b) section 1179,
 - (c) section 1180(2) to (4),
 - (d) section 1183,
 - (e) this section, and
 - (f) section 1185.
- (3) Subsection (1) is subject to Schedule 2.
- (4) The reference in subsection (1)(a) to corporation tax includes amounts due or chargeable as if they were corporation tax.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1184.