
Changes to legislation: Finance Act 2011, Cross Heading: Commencement is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

AMOUNTS NOT FULLY RECOGNISED FOR ACCOUNTING PURPOSES

Commencement

- 13 (1) The amendments made by this Schedule have effect in relation to periods of account beginning on or after 6 December 2010.
- (2) But, for the purposes of sub-paragraph (1), a period of account beginning before, and ending on or after, 6 December 2010 is to be treated as if so much of the period as falls before that date, and so much of the period as falls on or after that date, were separate periods of account.
- (3) The following provisions of CTA 2009 do not have effect where they apply by reason of tax avoidance arrangements to which the company became a party before 23 March 2011—
- (a) section 312(3)(a) (as inserted by paragraph 3(4) of this Schedule);
 - (b) section 599B(2A) (as inserted by paragraph 9(2) of this Schedule);
 - (c) section 599B(4) (as inserted by paragraph 9(3) of this Schedule).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)