

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 6

COMMENCEMENT

- 36 (1) Parts 2 and 3 of this Schedule have effect in relation to liabilities for tax years and accounting periods beginning on or after such day as the Treasury may by order appoint.
- (2) The power of the Treasury under sub-paragraph (1) includes power to appoint a day that is earlier than the day on which the order is made, but no earlier than 1 April 2012.
- (3) An order under this paragraph is to be made by statutory instrument.