



Finance Act 2012

2012 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Other provisions

18 Qualifying time deposits

- (1) In section 866 of ITA 2007 (qualifying time deposits), in subsection (1), after “deposit” insert “made before 6 April 2012”.
- (2) The amendment made by this section is treated as having come into force on 6 April 2012.