
STATUTORY INSTRUMENTS

2010 No. 2902

The Corporation Tax Act 2010 (Amendment) Order 2010

Citation, commencement and effect

1.—(1) This Order may be cited as the Corporation Tax Act 2010 (Amendment) Order 2010 and comes into force on 1st January 2011.

(2) The amendments made by this Order shall be deemed to have come into force on 1st April 2010 and have effect—

- (a) for corporation tax purposes, for accounting periods ending on or after 1st April 2010, and
- (b) for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years.