

2010 No. 670 (C. 43)

CORPORATION TAX

**The Finance Act 2009, Paragraph 12(2)(b) of Schedule 22
(Appointed Day) Order 2010**

Made - - - -

9th March 2010

The Treasury make the following Order in exercise of the power conferred by paragraph 12(2)(b) of Schedule 22 to the Finance Act 2009(a).

Citation

1. This Order may be cited as the Finance Act 2009, Paragraph 12(2)(b) of Schedule 22 (Appointed Day) Order 2010.

Appointed Day

2. The day appointed for the purposes of paragraph 12(2)(b) of Part 2 of Schedule 22 to the Finance Act 2009 (application of TCGA 1992 to offshore funds) is 1st April 2010.

*Tony Cunningham
Dave Watts*

9th March 2010

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2010 as the day on which the amendments made by Part 2 of Schedule 22 to the Finance Act 2009 come into force. The provisions of Part 2, other than paragraph 11(2), (4) and (5), came into force on 1 December 2009 in relation to a person subject to the charge to capital gains tax by virtue of paragraphs 12(2)(a) and 13(1). This Order brings the same provisions of Part 2 into force in relation to a person subject to the charge to corporation tax.

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