

2011 No. 2280 (C. 81)

CORPORATION TAX

The Finance Act 2011, Section 43 (Appointed Day) Order 2011

Made - - - - *14th September 2011*

The Treasury make the following Order in exercise of the power conferred by section 43(12) of the Finance Act 2011(a).

Citation

1. This Order may be cited as the Finance Act 2011, Section 43 (Appointed Day) Order 2011.

Appointed day

2. 15th September 2011 is the day appointed for the coming into force of section 43 of the Finance Act 2011 (relief for expenditure on R&D by SMEs).

James Duddridge
Angela Watkinson

14th September 2011

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 15th September 2011 as the day on which section 43 of the Finance Act 2011 (relief for expenditure on R&D by SMEs) comes into force. The amendments made by section 43 of that Act have effect in relation to expenditure incurred on or after 1 April 2011.

A Tax Information and Impact Note covering this instrument was published on 23rd March 2011 alongside the draft legislation and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2011/tiin6157.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

© Crown copyright 2011

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£4.00

E1364 09/2011 111364T 19585

ISBN 978-0-11-151548-8



9 780111 515488