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STATUTORY INSTRUMENTS

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**2011 No. 2977 (C. 107)**

**CORPORATION TAX**

The Finance Act 2011, Section  
49(6) (Appointed Day) Order 2011

Made - - - - 12th December 2011

The Treasury make the following Order in exercise of the power conferred by section 49(6) of the Finance Act 2011<sup>(1)</sup>:

**Citation**

1. This Order may be cited as the Finance Act 2011, Section 49(6) (Appointed Day) Order 2011.

**Appointed day**

2. 1st January 2012 is the day appointed for the purposes of section 49(6) of the Finance Act 2011<sup>(2)</sup>.

12th December 2011

*Angela Watkinson*  
*James Duddridge*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 2011 c. 11.

(2) Section 49(2) and (3) of the Finance Act 2011 substitute new sections 1158 and 1159 of the Corporation Tax Act 2010 (c. 4).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 49(6) of the Finance Act 2011 provides that sections 1158 (meaning of “investment trust”) and 1159 (approval) of the Corporation Tax Act 2010 have effect in relation to accounting periods beginning on or after the appointed day. This Order appoints 1st January 2012 as the day in question.

A Tax Information and Impact Notice has not been prepared for this instrument as it gives effect to previously announced policy and is an appointed day Order.