
STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6,
Part 2 (Commencement) Order 2012

Paragraph 16 of Schedule 6 (amendment of CAA 2001)

12. The amendments of section 63(2)(a) and (aa) of CAA 2001⁽¹⁾ (cases in which disposal value is nil) made by paragraph 16 of Schedule 6 come into force—

- (a) for corporation tax purposes, for accounting periods beginning on or after 1st April 2012, and
- (b) for income tax purposes, for the tax year 2012-13⁽²⁾ and subsequent tax years.

(1) 2001 c. 2; paragraph (a) was amended and paragraph (aa) was inserted by paragraph 328 of Schedule 1 to the Corporation Tax Act 2010 (c. 4). Section 69(1) of the Finance Act 2010 provides that “CAA 2001” means the Capital Allowances Act 2001.

(2) See section 4(2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expressions “tax year” and “the tax year 2012-13” for the purposes of the Income Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) defines “the Income Tax Acts”.