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STATUTORY INSTRUMENTS

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**2012 No. 736**

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

**Paragraph 21 of Schedule 6 (amendment of ITTOIA 2005)**

**15.**—(1) Subject to the following provisions of this article, the amendments of ITTOIA 2005(1) made by paragraph 21 of Schedule 6 come into force for the tax year 2012-13 and subsequent tax years.

(2) The amendments mentioned in paragraph (3) come into force in relation to insurances and contracts made on or after 6th April 2012.

(3) The amendments referred to in paragraph (2) are—

- (a) the amendment of section 545(1) of ITTOIA 2005 (definitions for Chapter 9 of Part 4) made by paragraph 21(1) and (3) of Schedule 6, and
- (b) the amendment of Part 2 of Schedule 4 to ITTOIA 2005 (index of defined expressions) made by paragraph 21(1) and (5)(a) of Schedule 6, so far as the amendment applies in relation to Chapter 9 of Part 4 of ITTOIA 2005.

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(1) **2005 c. 5.** Section 69(1) of the Finance Act 2010 (c. 13) provides that “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005. The amendments of ITTOIA made by paragraph 21 of Schedule 6 concern sections 410(3)(b), 545(1) and 568(3) of, and Part 2 of Schedule 4 to, that Act. Section 410(3)(b) was amended by paragraph 519 of Schedule 1 to the Income Tax Act 2007 (c. 3). An amendment to the entry for “charity” in Part 2 of Schedule 4 was made by paragraph 592(9) of Schedule 1 to the Income Tax Act 2007 (c. 3).