
STATUTORY INSTRUMENTS

2012 No. 736

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

Paragraph 27 of Schedule 6 (amendment of CTA 2010)

- 21.** The amendments of CTA 2010(1) made by paragraph 27 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 and subsequent tax years.

(1) 2010 c. 4. Section 69(1) of the Finance Act 2010 (c. 13) provides that “CTA 2010” means the Corporation Tax Act 2010. The amendments of CTA 2010 made by paragraph 27 of Schedule 6 concern sections 202, 217, 467, 610(2)(a) and 1119 of, and Schedule 4 to, that Act.