
STATUTORY INSTRUMENTS

2007 No. 940

The Income Tax Act 2007 (Amendment) Order 2007

Citation, commencement and effect

1.—(1) This Order may be cited as the Income Tax Act 2007 (Amendment) Order 2007 and shall come into force on 6th April 2007.

(2) This Order has effect—

- (a) for income tax purposes, for the tax year 2007-08 and subsequent tax years, and
- (b) for corporation tax purposes, for accounting periods ending after 5th April 2007.