
Status: Point in time view as at 27/04/2017.

Changes to legislation: Finance Act 2011, Cross Heading: Commencement is up to date with all changes known to be in force on or before 12 October 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 7

INVESTMENT COMPANIES

Commencement

- 8 (1) The amendments made by this Schedule have effect in relation to periods of account beginning on or after 1 April 2011.
- (2) An election may be made or revoked for the purposes of section 9A of CTA 2010 (as inserted by paragraph 3) at any time on or after 9 December 2010.
- (3) Where an election made by a company before 27 June 2011 does not specify the day on which it takes effect, the election is to be treated as if it specified the first day of the first period of account of the company beginning after the election was made.
- (4) An election made before the day on which this Act is passed must be made by notice in writing to an officer of Revenue and Customs.
- (5) Schedule 1A to TMA 1970 does not apply to an election made before the day on which this Act is passed.

Status:

Point in time view as at 27/04/2017.

Changes to legislation:

Finance Act 2011, Cross Heading: Commencement is up to date with all changes known to be in force on or before 12 October 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.