
Changes to legislation: Corporation Tax Act 2010, Cross Heading: Gas (Northern Ireland) Order 1996 (S.I. 1996/275 (N.I. 2)) is up to date with all changes known to be in force on or before 19 July 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Gas (Northern Ireland) Order 1996 (S.I. 1996/275 (N.I. 2))

- 295 (1) The Gas (Northern Ireland) Order 1996 is amended as follows.
- (2) In Article 39(7)—
- (a) for “subsections (2) to (5) of section 416 of the Income and Corporation Taxes Act 1988” substitute “ sections 450 and 451(1) to (3) of the Corporation Tax Act 2010 ”, and
 - (b) for “Part XI of that Act” substitute “ Part 10 of that Act ”.
- (3) In Article 45(8) for “section 839 of the Income and Corporation Taxes Act 1988” substitute “ section 1122 of the Corporation Tax Act 2010 ”.

Changes to legislation:

Corporation Tax Act 2010, Cross Heading: Gas (Northern Ireland) Order 1996 (S.I. 1996/275 (N.I. 2)) is up to date with all changes known to be in force on or before 19 July 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))