



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 10

GENERAL PROVISIONS

Final provisions

381 Commencement

- (1) This Act comes into force on 1 April 2010 and has effect—
- (a) for corporation tax purposes, for accounting periods ending on or after that day,
 - (b) for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years, and
 - (c) for petroleum revenue tax purposes, for chargeable periods beginning on or after 1 July 2010.
- (2) Subsection (1) does not apply to the following provisions (which therefore come into force on the day on which this Act is passed)—
- (a) section 372,
 - (b) section 373,
 - (c) the amendments in TCGA 1992 and ITA 2007 made by Part 13 of Schedule 8,
 - (d) section 374 so far as relating to those amendments,
 - (e) section 375,
 - (f) section 376,
 - (g) section 377(2) and (3),
 - (h) section 380,
 - (i) this section, and
 - (j) section 382.

Status:

Point in time view as at 18/03/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 381.