
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 12. (See end of Document for details)*

SCHEDULES

SCHEDULE 27

COMMUNITY INVESTMENT TAX RELIEF

Corporation tax: carry forward of relief

- 12 The amendments made by paragraphs 7 to 11 above have effect in relation to investments made in accounting periods beginning on or after 1 April 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 12.