
STATUTORY INSTRUMENTS

1996 No. 2952

INCOME TAX

The Income Tax (Indexation) Order 1996

Made - - - - 26th November 1996

The Treasury, in pursuance of sections 1(6) and 257C(3) of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Order:

(1) 1988 c. 1. Section 1(6) was amended by section 24(2) of the Finance Act 1988 (c. 39) and by section 9(1) and (7) of the Finance Act 1992 (c. 20). Sections 257 to 257F were substituted for section 257 by section 33 of the Finance Act 1988 with effect for the year 1990⁹¹ and subsequent years of assessment; section 257C was amended by Part IV of Schedule 19 to the Finance Act 1990 (c. 29) and by section 107(3) of, and Part III(10) of Schedule 23 to, the Finance Act 1993 (c. 34).