
STATUTORY INSTRUMENTS

2001 No. 3773

INCOME TAX

The Income Tax (Indexation) (No. 2) Order 2001

Made - - - - 27th November 2001

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

(1) 1988 c. 1. Sections 257 to 257F were substituted for section 257 by section 33 of the Finance act 1988 (c. 39) with effect for the year 1990–91 and subsequent years of assessment. Section 257C was amended by Part IV of Schedule 19 to the Finance Act 1990 (c. 29), section 107(3) of, and Part III(10) of Schedule 23 to, the Finance Act 1993 (c. 34), and section 25(3) of the Finance Act 1999 (c. 16).