

---

STATUTORY INSTRUMENTS

---

**2007 No. 3506**

**The Income Tax Act 2007 (Amendment) (No. 3) Order 2007**

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Income Tax Act 2007 (Amendment) (No. 3) Order 2007 and shall come into force on 3rd January 2008.

(2) This Order has effect—

- (a) for income tax and capital gains tax purposes, for the tax year 2007-08 and subsequent tax years, and
- (b) for corporation tax purposes, for accounting periods ending after 5th April 2007.