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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 1st April 2010 as the day on which the amendments made by Part 2 of Schedule 22 to the Finance Act 2009 come into force. The provisions of Part 2, other than paragraph 11(2), (4) and (5), came into force on 1 December 2009 in relation to a person subject to the charge to capital gains tax by virtue of paragraphs 12(2)(a) and 13(1). This Order brings the same provisions of Part 2 into force in relation to a person subject to the charge to corporation tax.