
STATUTORY INSTRUMENTS

2011 No. 2977

The Finance Act 2011, Section
49(6) (Appointed Day) Order 2011

Appointed day

2. 1st January 2012 is the day appointed for the purposes of section 49(6) of the Finance Act 2011⁽¹⁾.

⁽¹⁾ Section 49(2) and (3) of the Finance Act 2011 substitute new sections 1158 and 1159 of the Corporation Tax Act 2010 (c. 4).