
STATUTORY INSTRUMENTS

2015 No. 1999

**CORPORATION TAX
INCOME TAX**

The Finance Act 2012, Sections 26 and 30 (Abolition of Relief for Equalisation Reserves) (Specified Day) Order 2015

Made - - - - 7th December 2015

Coming into force 1st January 2016

THE FINANCE ACT 2012, SECTIONS 26 AND 30
(ABOLITION OF RELIEF FOR EQUALISATION
RESERVES) (SPECIFIED DAY) ORDER 2015

1. Citation
2. Specified Day
Signature
Explanatory Note