
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 Treasury in exercise of the powers conferred by sections 26(3) and 30(3) of the Finance Act 2012⁽¹⁾ make the following Order.