

2015 No. 674 (C. 37)

CORPORATION TAX

**The Finance Act 2013, Schedule 21 (Appointed Day) Order
2015**

Made - - - -

12th March 2015

The Treasury make the following Order in exercise of the power conferred by paragraph 9(2) and 9(3)(a) of Schedule 21 to the Finance Act 2013(a):

Citation

1. This Order may be cited as the Finance Act 2013, Schedule 21 (Appointed Day) Order 2015.

Commencement

2. The amendments made by Schedule 21 to the Finance Act 2013, so far as not already brought into force by virtue of paragraph 9(1) of that Schedule, are to be treated as having come into force on 1st April 2010.

David Evennett

Alun Cairns

12th March 2015

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the parts of Schedule 21 to the Finance Act 2013 which have not already been brought into force by paragraph 9(1) of that Schedule.

In accordance with the power provided in paragraph 9(2) and 9(3)(a) of that Schedule this Order will have retrospective effect to 1st April 2010. This is to enable those sports clubs that have applied for Community Amateur Sports Club (CASC) status to have such status granted retrospectively to the date they applied to HMRC. Unless the club agrees otherwise, the earliest date which an existing CASC could be removed from the CASC regime, by virtue of this Order, is 1st April 2016.

A Tax Information and Impact Note covering this instrument and entitled Community Amateur Sports Clubs: Changes to Rules has been published online at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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