

*Draft Order laid before the House of Commons under paragraph 21A(7) of the Finance Act 2007 (c. 11) for approval by resolution of that House. (Paragraph 21A of the Finance Act 2007 was inserted by paragraph 5 of Schedule 10 to the Finance Act 2010 (c. 13).)*

---

DRAFT STATUTORY INSTRUMENTS

---

**2011 No.**

**CAPITAL GAINS TAX  
INCOME TAX**

The Penalties, Offshore Income etc.  
(Designation of Territories) Order 2011

*Made* - - - - *\*\*\**  
*Coming into force* - - *6th April 2011*

The Treasury make the following Order in exercise of the powers conferred by paragraph 21A(1) to (4) of Schedule 24 to the Finance Act 2007(1).

In accordance with paragraph 21A(7) of Schedule 24 to that Act, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

---

(1) 2007 c. 11. Paragraph 21A of Schedule 24 to the Finance Act 2007 is inserted by paragraphs 1 and 5 of Schedule 10 to the Finance Act 2010 (c. 13) from a day to be appointed.