



Finance (No. 3) Act 2010

2010 CHAPTER 33

PART 3

ADMINISTRATION

26 Penalties for failure to make returns etc

- (1) Schedule 10 contains provision amending Schedule 55 to FA 2009 (penalties in respect of failures to make returns and other documents relating to liabilities for tax).
- (2) Schedule 10 comes into force on such day as the Treasury may by order appoint.
- (3) An order under subsection (2)—
 - (a) may commence a provision generally or only for specified purposes, and
 - (b) may appoint different days for different provisions or for different purposes.
- (4) The Treasury may by order make any incidental, supplemental, consequential, transitional, transitory or saving provision which appears appropriate in consequence of, or otherwise in connection with, that Schedule.
- (5) An order under subsection (4) may—
 - (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking any Act or subordinate legislation whenever passed or made (including this Act and any Act amended by it).
- (6) An order under this section is to be made by statutory instrument.
- (7) A statutory instrument containing an order under subsection (4) which includes provision amending or repealing any provision of an Act is subject to annulment in pursuance of a resolution of the House of Commons.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 26. (See end of Document for details)

Subordinate Legislation Made

- P1** [S. 26\(2\)\(3\)](#) power partly exercised: different dates appointed for specified provisions and purposes by [{S.I. 2011/703}](#), art. 2
- [S. 26\(2\)-\(4\)](#) power partly exercised: different dates appointed for specified provisions and purposes by [{S.I. 2011/2391}](#), arts. 2(a), 3(1)

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