
STATUTORY INSTRUMENTS

2011 No. 132

The Finance (No. 3) Act 2010,
Schedule 11 (Appointed Day) Order 2011

Appointed day

3. 25th January 2011 is the day appointed for the coming into force of paragraph 10 of Schedule 11 to the Finance (No. 3) Act 2010 for the purposes of the following amounts of tax specified in column 3 of the Table in paragraph 1 of Schedule 56 to the Finance Act 2009⁽¹⁾ (penalty for failure to make payments on time)—

- (a) item 2(2) (PAYE regulations), item 3 (returns under section 254(1) of the Finance Act 2004) and item 4(3) (section 62 of the Finance Act 2004); and
- (b) items 17, 23 and 24 but only insofar as the tax falls within any of items 2, 3 or 4.

(1) 2009 c. 10.

(2) Item 2 is amended by paragraph 2(5) of Schedule 11 to the Finance (No. 3) Act 2010 (penalty for failure to make payments on time), which comes into force on 25th January 2011 by virtue of article 2 of this Order.

(3) Item 4 is amended by paragraph 2(6) of Schedule 11 to the Finance (No. 3) Act 2010, which comes into force on 25th January 2011 by virtue of article 2 of this Order.