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STATUTORY INSTRUMENTS

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**2011 No. 2459 (C. 87)**

**INCOME TAX**

The Finance Act 2011, Section 42 (Appointed Day) Order 2011

*Made - - - - 12th October 2011*

The Treasury make the following Order in exercise of the power conferred by section 42(6) of the Finance Act 2011<sup>(1)</sup>.

**Citation**

1. This Order may be cited as the Finance Act 2011, Section 42 (Appointed Day) Order 2011.

**Appointed Day**

2. 13th October 2011 is the day appointed for the coming into force of section 42 of the Finance Act 2011 (enterprise investment scheme: amount of relief).

12th October 2011

*Jeremy Wright*  
*James Duddridge*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order appoints 13th October 2011 as the day on which section 42 of the Finance Act 2011 (enterprise investment scheme: amount of relief) comes into force. The amendments made by section 42 of that Act have effect in relation to the amount of relief available, subject to a transitional provision contained in section 42(8) of the Finance Act 2011, in the tax year 2011-12 and subsequent tax years.

A Tax Information and Impact Note covering this instrument was published on 23rd March 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2011/tiin6261.htm>. It remains an accurate summary of the impacts that apply to this instrument.