
STATUTORY INSTRUMENTS

2011 No. 703 (C. 28)

**INCOME TAX
CAPITAL GAINS TAX
SOCIAL SECURITY**

The Finance (No. 3) Act 2010, Schedules
10 and 11 (Income Tax Self Assessment and
Pension Schemes) (Appointed Days) Order 2011

Made - - - - 10th March 2011

The Treasury make the following Order in exercise of the powers conferred by sections 26(2) and (3) and 27(2) and (3) of the Finance (No. 3) Act 2010(1).

Citation and interpretation

1.—(1) This Order may be cited as the Finance (No. 3) Act 2010, Schedules 10 and 11 (Income Tax Self Assessment and Pension Schemes) (Appointed Days) Order 2011.

(2) In this Order “return period” means each period of three months ending with 31st March, 30th June, 30th September or 31st December for which a return must be made under section 254(2) of the Finance Act 2004 (pension schemes; accounting for tax)(2).

Appointed days

2. The day appointed for the coming into force of paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010—

(a) is 6th April 2011 in relation to a return or other document which—

(i) is required to be made or delivered to Her Majesty’s Revenue and Customs in relation to the tax year 2010-11(3) or any subsequent tax year, and

(1) 2010 c. 33.

(2) 2004 c.12.

(3) See section 4 (2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expressions “tax year” and “the tax year 2010-11” for the purposes of the Income Tax Acts, and section 1ZA of the Taxation of Chargeable Gains Act 1992 (c. 12) for the meaning of those expressions for the purposes of enactments relating to capital gains tax.

- (ii) falls within item 1, 2 or 3 of the Table in paragraph 1 of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc)(4), and
 - (b) is 1st April 2011 in relation to a return under section 254 of the Finance Act 2004 (pension schemes; accounting for tax) to be made in respect of a return period ending on or after 31st March 2011.
3. The day appointed for the coming into force of paragraphs 1 and 9 of Schedule 11 to the Finance (No. 3) Act 2010 is 6th April 2011 in relation to an amount of tax(5) which—
- (a) is payable in relation to the tax year 2010-11 or any subsequent tax year, and
 - (b) falls within—
 - (i) item, 1, 12, 18 or 19 of the Table in paragraph 1 of Schedule 56 to the Finance Act 2009 (penalty for failure to make payments on time)(6), or
 - (ii) insofar as the tax falls within item 1 of that Table, item 17, 23 or 24 of that Table.

Angela Watkinson
James Duddridge
Two of the Lords Commissioners of Her
Majesty's Treasury

10th March 2011

(4) 2009 c. 10. S.I. 2011/702 appoints 1st April 2011 as the day for the coming into force of Schedule 55 to the Finance Act 2009 in respect of pension scheme returns and 6th April 2011 as the day for the coming into force of that Schedule in respect of income tax self assessment returns. Relevant amendments are made to Schedule 55 by paragraphs 10 to 14 of Schedule 10 to the Finance Act 2010 (c. 13), which will be brought into force on a day to be appointed by the Treasury under section 35(2) of that Act.

(5) See section 16(1) of the Social Security Contributions and Benefits Act 1992 (c. 4) which applies the provisions of the Income Tax Acts, with the necessary modifications, to Class 4 contributions under that Act.

(6) 2009 c. 10. S.I. 2011/702 appoints 6th April 2011 as the day for the coming into force of Schedule 56 in respect of amounts of tax within the income tax self assessment regime.

EXPLANATORY NOTE

(This note is not part of the Order)

Paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010 make clarifications to the late filing penalty regime set out in Schedule 55 to the Finance Act 2009. Schedule 55 comes into force in respect of pension scheme returns on 1 April 2011 and in respect of income tax self assessment returns on 6th April 2011 (by [S.I. 2011/702](#)).

Article 2 of this Order appoints 6th April 2011 as the day on which paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010 come into force for the purposes of income tax self assessment returns. It also appoints 1st April 2011 as the day on which those paragraphs come into force for the purposes of pension scheme returns.

The pension scheme returns affected by this Order are those to be made under section 254 of the Finance Act 2004 in respect of a return period ending on or after 31st March 2011. Those income tax self assessment returns affected by this Order are those required to be made or delivered to HMRC in relation to any tax year ending after 5th April 2010.

Article 3 appoints 6th April 2011 as the day on which paragraph 1 and 9 of Schedule 11 to the Finance (No. 3) Act 2010 comes into force in respect of the amounts of tax falling within the income tax self assessment regime. These paragraphs make clarifications to the late payment penalty regime set out in Schedule 56 to the Finance Act 2009. Schedule 56 comes into force in respect of amounts of tax within the income tax self assessment regime on 6th April 2011 (by [S.I. 2011/702](#)). The amounts of tax within the income tax self assessment regime affected are those which are payable in relation to any tax year ending after 5th April 2010.

A full Impact Assessment of the effect that the interest harmonisation and late filing and late payment penalties reform will have on the costs of business and the voluntary sector was published by HMRC on 14th April 2009 and is available at <http://www.hmrc.gov.uk/better-regulation/ia.htm> .