
STATUTORY INSTRUMENTS

2011 No. 975

The Finance Act 2010, Schedule 10 (Appointed Days and Transitional Provisions) Order 2011

Appointed days

2.—(1) 6th April 2011 is the day appointed for the coming into force of paragraphs 1 to 9 of Schedule 10 to the Finance Act 2010 (penalties: offshore income etc).

(2) 6th April 2011 is the day appointed for the coming into force of paragraphs 10 to 14 of Schedule 10 to the Finance Act 2010 in relation to a return or other document which—

- (a) is required to be made or delivered to HMRC in relation to the tax year 2011-12⁽¹⁾ or any subsequent tax year, and
- (b) 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)⁽²⁾.

(1) 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 2011-12” for the purposes of the Income Tax Acts and section 288(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. Section 288(1ZA) was inserted by paragraph 101(1) and (3) of Schedule 2 to the Finance Act 2008 (c. 9).

(2) 2009 c. 10. Relevant amendments are made to Schedule 55 by Schedule 10 to the Finance (No. 3) Act 2010 (c. 33). Those amendments will come into force on 6th April 2011 by virtue of S.I. 2011/703.