
STATUTORY INSTRUMENTS

2016 No. 456

The Finance Act 2015, Schedule 20
(Appointed Days) Order 2016

Appointed day in respect of amendments to Schedule 55 to the Finance Act 2009

5.—(1) The day appointed for the coming into force of paragraphs 16(3) to 16(9) and 17 of Schedule 20 is 6th April 2016.

- (2) Those amendments have effect in relation to a return or other document which—
- (a) is required to be made or delivered to HMRC in relation to a tax year commencing on or after that date; and
 - (b) falls within item 1, 2 or 3 of the Table in paragraph 1(5) of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc)(**1**).