
STATUTORY INSTRUMENTS

2011 No. 2401 (C. 85)

REVENUE AND CUSTOMS

The Finance Act 2009, Section
103 (Appointed Day) Order 2011

Made - - - - 30th September 2011

The Treasury make the following Order in exercise of the powers conferred by sections 104(3) to 104(5) of the Finance Act 2009(1).

Citation

1. This Order may be cited as the Finance Act 2009, Section 103 (Appointed Day) Order 2011.

Appointed day, etc

2.—(1) The day appointed as the day on which section 103 of the Finance Act 2009 comes into force generally is 6 October 2011(2).

(2) References to that section in articles 3 and 4 of the Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011(3) are only affected by paragraph (1) in relation to the making of regulations by the Treasury under that section(4).

Jeremy Wright
Angela Watkinson
Two of the Lords Commissioners of Her
Majesty's Treasury

30th September 2011

(1) 2009 c. 10.

(2) It is already in force for bank payroll tax (S.I. 2010/1878); and income tax self assessment (S.I. 2011/701) and construction industry scheme returns late filing penalties (S.I. 2011/2391) are also scheduled for 31 October 2011 and 6 October 2011 respectively.

(3) S.I. 2011/701.

(4) Sections 103(1) and 103(2) provide for the applicable rates of late payment interest and repayment interest to be those provided for in regulations made by the Treasury.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 6 October 2011 as the day on which that part of the scheme in sections 101 to 103 of the Finance Act 2009 about the rates of late payment and repayment interest comes into force generally⁽⁵⁾.

A full Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the HMRC website at <http://www.hmrc.gov.uk/better-regulation/ia.htm>.

(5) See footnote (b) on page 1. Article 2(2) preserves the position under [S.I. 2011/701](#) for income tax self assessment, except for bringing forward the provision about making regulations providing for the rates of late payment interest and repayment interest.