

Status: *This is the original version (as it was originally made).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 1st April 2010 as the day on which section 94 of the Finance Act 2009 comes into force. Section 94 introduces a power allowing the Commissioners for HM Revenue & Customs to publish the details of deliberate tax defaulters.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.