

2010 No. 574 (C. 40)

REVENUE AND CUSTOMS

The Finance Act 2009, Section 94 (Appointed Day) Order 2010

Made - - - -

3rd March 2010

The Treasury make the following Order in exercise of the power conferred by section 94(13) of the Finance Act 2009(a).

Citation

1. This order may be cited as the Finance Act 2009, Section 94 (Appointed Day) Order 2010.

Appointed day

2. 1st April 2010 is the day appointed for the coming into force of section 94 of the Finance Act 2009 (publishing details of deliberate tax defaulters).

Dave Watts
Steve McCabe

3rd March 2010

Two of the Lords Commissioners of Her Majesty's Treasury

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.

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