

2011 No. 132 (C. 8)

INCOME TAX

**The Finance (No. 3) Act 2010, Schedule 11 (Appointed Day)
Order 2011**

Made - - - - *25th January 2011*

The Treasury make the following Order in exercise of the powers conferred by section 27(2) and (3) of the Finance (No. 3) Act 2010(a).

Citation

1. This Order may be cited as the Finance (No. 3) Act 2010, Schedule 11 (Appointed Day) Order 2011.

Appointed day

2. 25th January 2011 is the day appointed for the coming into force of—

- (a) sub-paragraphs (3), (5), (6) and (12) of paragraph 2, and
- (b) paragraphs 4 and 6,

of Schedule 11 to the Finance (No. 3) Act 2010 (penalty for failure to make payments on time).

3. 25th January 2011 is the day appointed for the coming into force of paragraph 10 of Schedule 11 to the Finance (No. 3) Act 2010 for the purposes of the following amounts of tax specified in column 3 of the Table in paragraph 1 of Schedule 56 to the Finance Act 2009(b) (penalty for failure to make payments on time)—

- (a) item 2(c) (PAYE regulations), item 3 (returns under section 254(1) of the Finance Act 2004) and item 4(d) (section 62 of the Finance Act 2004); and
- (b) items 17, 23 and 24 but only insofar as the tax falls within any of items 2, 3 or 4.

*Angela Watkinson
James Duddridge*

25th January 2011

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2010 c. 33.
(b) 2009 c. 10.
(c) Item 2 is amended by paragraph 2(5) of Schedule 11 to the Finance (No. 3) Act 2010 (penalty for failure to make payments on time), which comes into force on 25th January 2011 by virtue of article 2 of this Order.
(d) Item 4 is amended by paragraph 2(6) of Schedule 11 to the Finance (No. 3) Act 2010, which comes into force on 25th January 2011 by virtue of article 2 of this Order.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 25th January 2011 as the day on which sub-paragraphs (3), (5), (6) and (12) of paragraph 2 and paragraphs 4 and 6 of Schedule 11 to the Finance (No. 3) Act 2010 (c. 33) come into force.

It also appoints the day on which paragraph 10 of Schedule 11 to the Finance (No. 3) Act 2010 is commenced for the purposes of tax payable under (a) PAYE Regulations, (b) returns under section 254(1) of the Finance Act 2004 (pension scheme returns) and (c) section 62 of the Finance Act 2004 (the construction industry scheme).

Those provisions make minor amendments to Schedule 56 to the Finance Act 2009 (c. 10) in relation to income tax. Schedule 56 to that Act provides for a penalty regime for failure to make payments of certain amounts of tax.

A full impact assessment covering the introduction of the penalty regime, including the amendments made by Schedule 11 to the Finance (No. 3) Act 2010, entitled “Working Towards a Harmonised Regime for Interest and Meeting the Obligations to File Returns and Pay Tax on Time” was published on 14th April 2009 and is available at <http://www.hmrc.gov.uk/better-regulation/ia.htm>.

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