
STATUTORY INSTRUMENTS

2011 No. 702

The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011

Consequential amendments and repeals

- 10.**—(1) In section 107A (relevant trustees)(1)—
- (2) In subsection (2)—
- (a) in paragraph (a)—
- (i) omit “, 93”;
- (ii) after “Schedule 41 to the Finance Act 2008” insert “or Schedule 55 to the Finance Act 2009”;
- (b) for paragraph (c) substitute—
- “(c) to a penalty under Schedule 56 to the Finance Act 2009; or”; and
- (c) for “interest, payment or surcharge” substitute “interest or payment”.
- (3) In subsection (3)—
- (a) for paragraph (a) substitute—
- “(a) in relation to a penalty under paragraph 4 of Schedule 55 to the Finance Act 2009 in respect of a return or other document falling within item 1, 2 or 3 of the Table in paragraph 1 of that Schedule, the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;”
- (b) in paragraph (b), omit “other”;
- (c) for paragraph (c) substitute—
- “(c) in relation to—
- (i) a penalty under Schedule 56 to the Finance Act 2009 in respect of an amount falling within item 1, 12, 18 or 19 of the Table in paragraph 1 of that Schedule, or
- (ii) a penalty under that Schedule in respect of an amount falling within item 17, 23 or 24 of that Table so far as the tax falls within item 1,
- the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;”.
- (4) Omit subsection (4).

(1) Section 107A was inserted by section 103 of the Finance Act 1995 (c. 4). Section 107A has been amended by paragraphs 65 and 75 of Schedule 36 to the Finance Act 2008 (c. 9), S.I. 2009/571, 2010/530.