
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

7. Omit—

- (a) section 93 (failure to make return for income tax and capital gains tax)(1); and
- (b) section 93A (failure to make partnership return)(2).

(1) Section 93 was substituted by sections 196 and 199 of, and paragraph 25 of Schedule 19 to, the Finance Act 1994 (c. 9). Section 93 has been amended by sections 91 and 92 of the Finance Act 2007 (c.11), S.I. 2009/56, 2009/2035.

(2) Section 93A was inserted by sections 196 and 199 of, and paragraph 26 of Schedule 19 to, the Finance Act 1994 (c. 9). Section 93A has been amended by section 123(8) to (11) of the Finance Act 1996 (c.8), sections 91, 92 and 114 of, and Part 5(3) of Schedule 27 to, the Finance Act 2007 (c.11), S.I. 2009/56.