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STATUTORY INSTRUMENTS

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**2011 No. 777**

The Finance (No. 3) Act 2010, Schedule 13 (Record Keeping, Time Limits and Information and Inspection Powers) (Appointed Day and Transitional Provision) Order 2011

**Citation and interpretation**

1.—(1) This Order may be cited as the Finance (No. 3) Act 2010, Schedule 13 (Record Keeping, Time Limits and Information and Inspection Powers) (Appointed Day and Transitional Provision) Order 2011.

(2) In this Order a reference to a paragraph (without more) is a reference to that paragraph of Schedule 13 to the Finance (No. 3) Act 2010.

(3) In this Order—

“FA 1994” means the Finance Act 1994<sup>(1)</sup>;

“the relevant time” has the meaning given in section 12B(2) of FA 1994<sup>(2)</sup> (section 12A: supplementary provisions).

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<sup>(1)</sup> 1994 c. 9.

<sup>(2)</sup> Sections 12A and 12B were inserted by section 50 of and paragraphs 1(1) and 7 of Schedule 6 to the Finance Act 1997 (c. 16). Section 12B(2) has been amended by section 20 of and paragraph 9(4) of Schedule 2 to the Finance Act 1998 (c. 36).