

2011 No. xxx (C. xx)

INCOME TAX

CAPITAL GAINS TAX

CORPORATION TAX

SOCIAL SECURITY

The Finance (No. 3) Act 2010, Schedules 10 and 11 (Appointed Days) Order 2011

Made - - - - - ***2011

The Treasury make the following Order in exercise of the powers conferred by sections 26(2) and (3) and 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, Schedules 10 and 11 (Appointed Days) Order 2011.

Interpretation

2. In this Order—

“HMRC” means Her Majesty’s Revenue and Customs;

“return period” means each period of three months ending with 31st March, 30th June, 30th September or 31st December as provided for in section 254(2) of the Finance Act 2004 (pension schemes; accounting for tax)(b);

“tax year” means a period that begins on 6th April and ends on the following 5th April.

Appointed days

3. The day appointed for the coming into force of paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010—

- (a) is 1st April 2011 in relation to a return under section 254 of the Finance Act 2004 to be made in respect of a return period ending on or after 31st March 2011, and
- (b) is 6th April 2011 in relation to a return or other document which is required to be made or delivered to HMRC in relation to any tax year ending after 5th April 2010, and which

(a) 2010 c. 33.
(b) 2004 c.12.

falls within item 1, 2 or 3 of the Table in paragraph 1 of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc)(a)

4. The day appointed for the coming into force of paragraphs 1 and 9 of Schedule 11 to the Finance (No. 3) Act 2010 is 6th April 2011 in relation to an amount of tax which is payable in relation to any tax year ending after 5th April 2010 and which falls within—

- (a) item, 1, 12, 18 or 19 of the Table in paragraph 1 of Schedule 56 to the Finance Act 2009 (penalty for failure to make payments on time)(b), and
- (b) insofar as the tax falls within item 1 of that Table, item 17, 23 or 24 of that Table.

	<i>Name</i>
	<i>Name</i>
Date	Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

Paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010 make clarifications to the late filing penalty regime set out in Schedule 55 to the Finance Act 2009. Schedule 55 comes into force in respect of pension scheme returns on 1 April 2011 (by S.I. 2011/xxx) and in respect of income tax self assessment returns on 6th April 2011 (by S.I. 2011/xxx).

Article 3 of this Order appoints 1st April 2011 as the day on which paragraphs 1, 4 and 10 of Schedule 10 to the Finance (No. 3) Act 2010 come into force for the purposes of pension scheme returns. It also appoints 6th April 2011 as the day on which those paragraphs come into force for the purposes of income tax self assessment returns.

The pension scheme returns affected by this Order are those to be made under section 254 of the Finance Act 2004 in respect of a return period ending on or after 31st March 2011. Those income tax self assessment returns affected by this Order are those required to be made or delivered to HMRC in relation to any tax year ending after 5th April 2010.

Article 4 appoints 6th April 2011 as the day on which paragraph 1 and 9 of Schedule 11 to the Finance (No. 3) Act 2010 comes into force in respect of the amounts of tax falling within the income tax self assessment regime. These paragraphs make clarifications to the late payment penalty regime set out in Schedule 56 to the Finance Act 2009. Schedule 56 comes into force in respect of amounts of tax within the income tax self assessment regime on 6th April 2011 (by S.I. 2011/xxx). The amounts of tax within the income tax self assessment regime affected are those which are payable in relation to any tax year ending after 5th April 2010.

A full Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the HMRC website at <http://www.hmrc.gov.uk/better-regulation/ia.htm>.

(a) 2009 c. 10. S.I. 2011/xxx appoints 1st April 2011 as the day for the coming into force of Schedule 55 to the Finance Act 2009 in respect of pension scheme returns. S.I. 2011/xxx appoints 6th April 2011 as the day for the coming into force of that Schedule in respect of income tax self assessment returns. [Schedule 55 is also amended by paragraphs 10 to 14 of Schedule 10 to the Finance Act 2010 (c. 13). These amendments come into force on such day as the Treasury may by order appoint.]

(b) 2009 c. 10. S.I. 2011/xxx appoints 6th April 2011 as the day for the coming into force of Schedule 56 in respect of amounts of tax within the income tax self assessment regime.