

2010 No.000 (C. 00)

INCOME TAX

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

Made - - - - - *****

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 2010.

Appointed day

2. [xxxx] 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, 6 and 10,

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

Date *Name*
Name
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints [xxxx] as the day on which sub-paragraphs (3), (5), (6) and (12) of paragraph 2 and paragraphs 4, 6 and 10 of Schedule 11 to the Finance (No. 3) Act 2010 (c. 00) come into force.

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>.