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STATUTORY INSTRUMENTS

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**2011 No. 132**

The Finance (No. 3) Act 2010,  
Schedule 11 (Appointed Day) Order 2011

**Appointed day**

2. 25th January 2011 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 and 6,
- of Schedule 11 to the Finance (No. 3) Act 2010 (penalty for failure to make payments on time).