

---

## STATUTORY INSTRUMENTS

---

### 2011 No. 2401

#### The Finance Act 2009, Section 103 (Appointed Day) Order 2011

##### **Appointed day, etc**

2.—(1) The day appointed as the day on which section 103 of the Finance Act 2009 comes into force generally is 6 October 2011<sup>(1)</sup>.

(2) References to that section in articles 3 and 4 of the Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011<sup>(2)</sup> are only affected by paragraph (1) in relation to the making of regulations by the Treasury under that section<sup>(3)</sup>.

---

(1) It is already in force for bank payroll tax ([S.I. 2010/1878](#)); and income tax self assessment ([S.I. 2011/701](#)) and construction industry scheme returns late filing penalties ([S.I. 2011/2391](#)) are also scheduled for 31 October 2011 and 6 October 2011 respectively.

(2) [S.I. 2011/701](#).

(3) Sections 103(1) and 103(2) provide for the applicable rates of late payment interest and repayment interest to be those provided for in regulations made by the Treasury.