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STATUTORY INSTRUMENTS

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**2011 No. 701**

**The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011**

**Interpretation**

**2. In this Order—**

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

“self-assessment amount” means any tax or other amount in relation to which, for any tax year—

(a) a return falls to be made under—

(i) section 8(1)(a) of the Taxes Management Act 1970 (personal return)(1),

(ii) section 8A(1)(a) of that Act (trustee’s return)(2), or

(iii) section 12AA(2)(a) or (3)(a) of that Act (partnership return)(3), or

(b) an assessment is made under section 29 of that Act (assessment where loss of tax discovered)(4),

and includes any penalties assessed in relation to that tax or amount.

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(1) 1970 c. 9. Section 8, together with sections 8A and 9, was substituted for sections 8 and 9 by section 90(1) of the Finance Act 1990 (c. 29) and relevantly amended by section 178(1) of the Finance Act 1994 (c. 9); section 121(1) of the Finance Act 1996 (c. 8); and sections 88(1) and (2) and 114 of, and Part 5(3) of Schedule 27 to, the Finance Act 2007 (c. 11).

(2) Section 8A(1) was substituted by section 178(2) of the Finance Act 1994 and amended by section 103(3) of the Finance Act 1995 (c. 4); section 121(1) of the Finance Act 1996; and sections 89(1) and (2) and 114 of, and Part 5(3) of Schedule 27 to, the Finance Act 2007.

(3) Section 12AA was inserted by section 184 of the Finance Act 1994 and relevantly amended by section 123(1) and (2) of the Finance Act 1996.

(4) Section 29 was substituted by section 191 of the Finance Act 1994 and amended by section 117(3) of, and paragraph 12 of Schedule 19 to, the Finance Act 1998 (c. 36); section 88 of, and paragraph 22 of Schedule 29 to, the Finance Act 2001 (c. 9); section 88(2) of the Finance Act 2005 (c. 7); sections 113 and 118 of, and paragraphs 65 and 71 of Schedule 36, and paragraphs 1 and 3 of Schedule 39, to, the Finance Act 2008 (c. 9); and section 374 of, and paragraphs 1 and 5 of Schedule 8 to the Taxation (International and Other Provisions) Act 2010 (c. 8).