
STATUTORY INSTRUMENTS

2011 No. 702

The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 and comes into force on 1st April 2011.

(2) In this Order “return period” means each period of three months ending with 31st March, 30th June, 30th September or 31st December for which a return must be made under section 254(2) of the Finance Act 2004 (pension schemes; accounting for tax)(1).