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STATUTORY INSTRUMENTS

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**2011 No. 703**

The Finance (No. 3) Act 2010, Schedules  
10 and 11 (Income Tax Self Assessment and  
Pension Schemes) (Appointed Days) Order 2011

**Appointed days**

3. The day appointed for the coming into force of paragraphs 1 and 9 of Schedule 11 to the Finance (No. 3) Act 2010 is 6th April 2011 in relation to an amount of tax<sup>(1)</sup> which—

(a) is payable in relation to the tax year 2010-11 or any subsequent tax year, and

(b) falls within—

(i) item, 1, 12, 18 or 19 of the Table in paragraph 1 of Schedule 56 to the Finance Act 2009 (penalty for failure to make payments on time)<sup>(2)</sup>, or

(ii) insofar as the tax falls within item 1 of that Table, item 17, 23 or 24 of that Table.

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(1) See section 16(1) of the Social Security Contributions and Benefits Act 1992 (c. 4) which applies the provisions of the Income Tax Acts, with the necessary modifications, to Class 4 contributions under that Act.

(2) 2009 c. 10, S.I. 2011/702 appoints 6th April 2011 as the day for the coming into force of Schedule 56 in respect of amounts of tax within the income tax self assessment regime.