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STATUTORY INSTRUMENTS

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**2011 No. 975**

The Finance Act 2010, Schedule 10 (Appointed  
Days and Transitional Provisions) Order 2011

**Transitional provisions**

**5.** Article 2 of this Order does not have effect in relation to Schedule 55 to the Finance Act 2009 in relation to a return or other document which is required to be made or delivered to HMRC in relation to the tax year 2010-11 or any previous tax year.