

**2013 No. 2472 (C. 100)**

**ANNUAL TAX ON ENVELOPED DWELLINGS**

**The Finance Act 2009, Sections 101 and 102 (Annual Tax on Enveloped Dwellings) (Appointed Day) Order 2013**

*Made* - - - - *26th September 2013*

The Treasury make this Order exercising the powers in sections 104(3) and 104(4) of the Finance Act 2009(a).

**Citation**

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Annual Tax on Enveloped Dwellings) (Appointed Day) Order 2013.

**Appointed day**

2. 1 October 2013 is appointed as the day on which sections 101 and 102 of the Finance Act 2009(b) come into force for the purposes of annual tax on enveloped dwellings(c) and penalties assessed in relation to that tax.

*Stephen Crabb*  
*Anne Milton*

26th September 2013

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 2009 c. 10.  
(b) Amendments made to sections 101 and 102 of the Finance Act 2009 by Schedule 9 to the Finance (No. 3) Act 2010 (c. 33) come into force on such day as the Treasury may by order appoint under section 25(2) of the latter Act.  
(c) Annual tax on enveloped dwellings is charged from 1 April 2013 in accordance with Part 3 of the Finance Act 2013 (c. 29). The first returns are due on 1 October 2013 under paragraph 4 of Schedule 35 to that Act.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order concerns annual tax on enveloped dwellings and related penalties. For these purposes, it brings into force on 1 October 2013 the late payment interest rules for sums due to HM Revenue and Customs, and the repayment interest rules for sums to be paid by them<sup>(a)</sup>. The first payments of the tax are due on 31 October 2013<sup>(b)</sup>.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and is an appointed day order.

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<sup>(a)</sup> Sections 101 and 102 of the Finance Act 2009 are the basis for these rules. The rates of interest are in the Taxes and Duties, etc (Interest Rates) Regulations 2011 (S.I. 2011/2446).

<sup>(b)</sup> The Finance Act 2013, Schedule 35, paragraph 5.



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