
STATUTORY INSTRUMENTS

2016 No. 456

**The Finance Act 2015, Schedule 20
(Appointed Days) Order 2016**

Appointed day in respect of amendments to Schedule 41 to the Finance Act 2008

4.—(1) The day appointed for the coming into force of paragraphs 11(3) to 11(9) and 12 of Schedule 20 is 6th April 2016.

(2) Those amendments have effect in relation to an obligation arising under section 7 of the Taxes Management Act 1970(1) (notice of liability to income tax and capital gains tax) in respect of a tax year commencing on or after that date.

(1) 1970 c. 9; section 7 was substituted by paragraph 1 of Part 1 of Schedule 19 to the Finance Act 1994 (c. 9) and has been relevantly amended by sections 103(1), (2) and (7) and 115(1) to the Finance Act 1995 (c. 4), paragraph 5 of Schedule 14 to the Finance Act 1998 (c. 36), paragraph 124 of Schedule 6 to the Income Tax (earnings and Pensions) Act 2003 (c. 1), paragraph 358 of Schedule 1 to the Income Tax (Trading and other Income) Act 2005 (c. 5), paragraph 38 of Schedule 1 to the Finance Act 2008, paragraph 2 of Schedule 1 to the Finance Act 2012 (c. 14) and paragraph 2 of Schedule 51 to the Finance Act 2013 (c. 29).