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STATUTORY INSTRUMENTS

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**2011 No. 701**

**The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011**

**Appointed days**

**3.**—(1) 31st October 2011 is the day appointed for the coming into force of sections 101 and 103 of the Finance Act 2009 (late payment interest on sums due to HMRC)(**1**) for the purposes of any self-assessment amount payable by a person to HMRC.

(2) 31st October 2011 is the day appointed for the coming into force of sections 102 and 103 of the Finance Act 2009 (repayment interest on sums to be paid by HMRC)(**2**) for the purposes of any self-assessment amount payable or repayable by HMRC to any person.

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(1) For the rate of interest under section 103 see [S.I. 2010/1879](#).

(2) For the rate of interest under section 103 see [S.I. 2010/1879](#).