
STATUTORY INSTRUMENTS

2011 No. 702

The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011

Appointed days

2. The day appointed for the coming into force of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc)(**1**)—

- (a) is 6th April 2011 in relation to a return or other document which—
 - (i) is required to be made or delivered to Her Majesty’s Revenue and Customs in relation to the tax year 2010-11(**2**) or any subsequent tax year, and
 - (ii) falls within item 1, 2 or 3 of the Table in paragraph 1 of that Schedule, and
- (b) is 1st April 2011 in relation to a return under section 254 of the Finance Act 2004 (pension schemes; accounting for tax) to be made in respect of a return period ending on or after 31st March 2011.

(1) Relevant amendments are made to Schedule 55 by paragraphs 10 to 14 of Schedule 10 to the Finance Act 2010 (c. 13), which will be brought into force on a day to be appointed by the Treasury under section 35(2) of that Act. From April 2011, relevant amendments are also made to Schedule 55 by Schedule 10 to the Finance (No. 3) Act 2010 (c. 33) by S.I. 2011/703.

(2) See section 4(2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expressions “tax year” and “the tax year 2010-11” for the purposes of the Income Tax Acts, and section 1ZA of the Taxation of Chargeable Gains Act 1992 (c. 12) for the meaning of those expressions for the purposes of enactments relating to capital gains tax.