
STATUTORY INSTRUMENTS

2013 No. 2472

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⁽¹⁾ come into force for the purposes of annual tax on enveloped dwellings⁽²⁾ and penalties assessed in relation to that tax.

(1) 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.

(2) 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.