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STATUTORY INSTRUMENTS

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**2019 No. 1238**

**The Finance Act 2009, Sections 101 and 102  
(Penalties for Offshore Evasion or Non-  
Compliance) (Appointed Day) Order 2019**

**Appointed Days**

**2.** 6th September 2019 is appointed as the day on which sections 101(1) and 102(2) of the Finance Act 2009 come into force for the purposes of penalties under—

- (a) Schedule 21 to the Finance Act 2015(3) (penalties in connection with offshore asset moves);
- (b) Part 1 of Schedule 20 to the Finance Act 2016(4) (penalties for enablers of offshore tax evasion or non-compliance);
- (c) Part 1 of Schedule 22(5) to the Finance Act 2016 (asset-based penalty for offshore inaccuracies and failures); and
- (d) Part 1 of Schedule 18 to the Finance (No. 2) Act 2017(6) (requirement to correct certain offshore tax non-compliance).

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(1) Section 101 has been amended by paragraph 20(2) of Schedule 22 to the Finance Act 2014 (c. 26) and, from days to be appointed, by paragraphs 2 and 14 of Schedule 9 to the Finance (No. 3) Act 2010 (c. 33) and paragraph 116 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(2) Section 102 has been amended from days to be appointed by paragraphs 3 and 15 of Schedule 9 to the Finance (No. 3) Act 2010.

(3) 2015 c. 11; Schedule 21 has been amended by paragraph 27 of Schedule 18 to the Finance (No 2) Act 2017 (c. 32).

(4) 2016 c. 24.

(5) Schedule 22 has been amended by paragraph 28 of Schedule 18 to the Finance (No. 2) Act 2017.

(6) 2017 c. 32