
STATUTORY INSTRUMENTS

2019 No. 918

The Finance Act 2009, Sections 101 and 102 (Disclosure of Tax Avoidance Schemes: Penalties) (Appointed Day and Consequential Provisions) Order 2019

Appointed Days

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

- (a) section 98C of the Taxes Management Act 1970(2) (penalties for failure to comply with the disclosure of tax avoidance schemes regime(3));
- (b) regulation 22 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012(4) (penalties for failure to comply with the disclosure of tax avoidance schemes regime in relation to national insurance contributions).

(1) Section 101 was amended by paragraph 20(2) of Schedule 22 to the Finance Act 2014 (c. 26).
(2) 1970 c. 9; section 98C was inserted by section 315(1) of the Finance Act 2004 (c. 12) and has been amended by section 108(9) of the Finance Act 2007 (c. 11); paragraph 7 of Schedule 38 to the Finance Act 2008 (c. 9); paragraph 10 of Schedule 17 to the Finance Act 2010 (c. 13); section 223(4) of the Finance Act 2013 (c. 29); sections 275 and 284(5) to (10) of the Finance Act 2014 (c. 26); and paragraphs 3, 8, 11, 13, 15 and 18 of Schedule 17 to the Finance Act 2015 (c. 11).
(3) The disclosure of tax avoidance schemes regime is contained in Part 7 of the Finance Act 2004.
(4) S.I. 2012/1868, amended by S.I. 2013/2600, 2015/531, 2017/1174 and 2017/1308; contains the disclosure of tax avoidance schemes regime applicable to national insurance contributions.