
STATUTORY INSTRUMENTS

2019 No. 921

**The Finance Act 2009, Sections 101 and 102
(Avoidance: Penalties) (Appointed Day) 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) Part 2 of Schedule 17 to the Finance (No. 2) Act 2017(2) (penalties for failure to comply with the regime for disclosure of tax avoidance schemes in relation to VAT and other indirect taxes(3));
- (b) Schedule 35 to the Finance Act 2014(4) (penalties for failure to comply with the promoters of tax avoidance schemes regime(5));
- (c) Schedule 16 to the Finance (No. 2) Act 2017 (penalties for enablers of defeated tax avoidance schemes).

(1) Section 101 was amended by paragraph 20(2) of Schedule 22 to the Finance Act 2014 (c.26).

(2) 2017 c. 32.

(3) The regime for disclosure of tax avoidance schemes in relation to VAT and other indirect taxes is contained in Part 1 of Schedule 17 to the Finance (No. 2) Act 2017.

(4) 2014 c. 26; paragraph 11 of Schedule 35 to the Finance Act 2014 (interest on penalties) was amended by section 88(3) of the Finance Act 2019 (c. 1).

(5) The promoters of tax avoidance schemes regime is contained in Part 5 of the Finance Act 2014.