

2011 No. 2459 (C. 87)

INCOME TAX

The Finance Act 2011, Section 42 (Appointed Day) Order 2011

Made - - - - *12th October 2011*

The Treasury make the following Order in exercise of the power conferred by section 42(6) of the Finance Act 2011(a).

Citation

1. This Order may be cited as the Finance Act 2011, Section 42 (Appointed Day) Order 2011.

Appointed Day

2. 13th October 2011 is the day appointed for the coming into force of section 42 of the Finance Act 2011 (enterprise investment scheme: amount of relief).

12th October 2011

Jeremy Wright
James Duddridge
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 13th October 2011 as the day on which section 42 of the Finance Act 2011 (enterprise investment scheme: amount of relief) comes into force. The amendments made by section 42 of that Act have effect in relation to the amount of relief available, subject to a transitional provision contained in section 42(8) of the Finance Act 2011, in the tax year 2011-12 and subsequent tax years.

A Tax Information and Impact Note covering this instrument was published on 23rd March 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/budget2011/tiin6261.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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