

2011 No. 2934 (C. 106)

TAXES AND DUTIES

The Finance Act 2011, Section 88 (Appointed Day) Order 2011

Made - - - - 7th December 2011

Laid before the House of Commons 8th December 2011

Coming into force - - 30th December 2011

The Treasury make the following Order in exercise of the power conferred by section 88(9) of the Finance Act 2011(a):

Citation and commencement

1. This Order may be cited as the Finance Act 2011, Section 88 (Appointed Day) Order 2011, and comes into force on 30th December 2011.

Appointed day

2. The day appointed as the day on which the amendments made by section 88 of the Finance Act 2011 come into force is 30th December 2011.

Angela Watkinson

Brooks Newmark

7th December 2011

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 30th December 2011 as the day on which the amendments made by section 88 of the Finance Act 2011 come into force.

Subsections (2) to (7) of section 88 amend section 1 of the Provisional Collection of Taxes Act 1968 (c. 2) (“the PCTA”). That section gives temporary statutory effect to resolutions of the House of Commons which renew, vary or abolish taxes and duties to which it applies^(a). The amendments ensure that the PCTA continues to enable such changes to tax law, and that it continues to enable the collection of taxes, on a provisional basis after currently planned changes to the parliamentary timetable^(b), subject to restrictions and conditions. Subsection (8) repeals provisions which had previously amended section 1 of the PCTA and become redundant as a result of changes brought into force by this Order.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

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- (a) Subsections (10) and (11) of section 88 make provision in relation to resolutions passed before the appointed day.
(b) Under the new timetable, from 2012, sessions will begin in the spring, rather than the autumn, and end in the following spring.

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