STATUTORY INSTRUMENTS

2015 No. 974 (C. 63)

DIVERTED PROFITS TAX

The Finance Act 2009, Sections 101 and 102 (Diverted Profits Tax) (Appointed Day) Order 2015

Made - - - - 26th March 2015

The Treasury make this Order in exercise of the powers conferred by section 104(3) and (4) of the Finance Act 2009(**1**).

Citation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Diverted Profits Tax) (Appointed Day) Order 2015.

Appointed Day

2. 1st April 2015 is appointed as the day on which sections 101 and 102 of the Finance Act 2009 come into force for the purposes of diverted profits tax(**2**) and penalties assessed in relation to that tax.

David Evennett
Gavin Barwell
Two of the Lords Commissioners of Her Majesty's Treasury

26th March 2015

(**1**) 2009 c.10.
(**2**) Diverted profits tax is charged from 1 April 2015 in accordance with Part 3 of the Finance Act 2015 c.11.