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DRAFT STATUTORY INSTRUMENTS

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**2011 No.**

**The Enactment of Extra-Statutory Concessions Order 2011**

**Recovery of overpaid tax: special relief**

5.—(1) The amendments made by articles 2 and 3 have effect in relation to determinations made before the date on which this Order comes into force (as in relation to determinations made on or after that date).

(2) But they do not apply to a determination made before that date if a claim for relief in respect of it has already been refused before that date.

(3) “Determination” means a determination under section 28C of the Taxes Management Act 1970<sup>(1)</sup> or paragraph 36 or 37 of Schedule 18 to the Finance Act 1998.

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<sup>(1)</sup> Section 28C was inserted by section 190 of the Finance Act 1994 (c. 9) and has effect in relation to income tax and capital gains tax for the year 1996-97 and subsequent years of assessment, and in relation to corporation tax for accounting periods ending on or after 1st July 1999. It was amended by sections 121(8), 125(1) and 205 of, and Part V(6) of Schedule 41 to, the Finance Act 1996 (c. 8); section 88(12) of, and paragraph 17(1) and (3) of Schedule 29 to, the Finance Act 2001(c. 9); section 91(5) of the Finance Act 2007 (c. 11); and section 113(1) of, and paragraphs 1 and 2 of Schedule 39 to, the Finance Act 2008.