
STATUTORY INSTRUMENTS

2009 No. 3054

The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009

Savings

- 4.** In the Inheritance Tax Act 1984⁽¹⁾, in relation to a notice given under section 219 or 219A of that Act (powers to require information and call for documents etc) before 1st April 2010—
- (a) section 219B (appeal against requirement to produce documents etc) continues to have effect on and after that day despite its repeal by the Schedule to this Order, and
 - (b) section 245A (failure to provide information etc) applies on and after that day disregarding the amendments made by that Schedule.

⁽¹⁾ 1984 c. 51; section 219(1A) was inserted by section 124 of the [Finance Act 1990 \(c. 29\)](#); sections 219A and 219B were inserted by section 106 of the [Finance Act 1999 \(c. 16\)](#); section 245A was inserted by section 108(1) of that Act. Sections 219, 219B and 245A were amended respectively by paragraphs 112, 113 and 120 of Schedule 1 to [S.I. 2009/56](#).