
STATUTORY INSTRUMENTS

2009 No. 3054

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

Citation and commencement

1. This Order may be cited as the Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 and comes into force on 1st April 2010.

Appointed day

2. The day appointed as the day on which the amendments made by section 96 of and Schedule 48 to the Finance Act 2009 (extension of information and inspection powers to further taxes) come into force is 1st April 2010.

Consequential amendments

3. The Schedule to this Order contains amendments of enactments in consequence of section 96(1) of and Schedule 48 to the Finance Act 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.

5. In section 187 of the Finance Act 1993(2) (petroleum revenue tax: provision of information etc), in relation to a notice given under that section before 1st April 2010, the following provisions continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) subsection (6) (right to object to notice), and
- (b) subsection (8) (penalty for failure to comply with notice).

6. Despite their repeal by the Schedule to this Order, the following provisions continue to have effect on and after 1st April 2010 where Her Majesty's Revenue and Customs requested information or documents before that day—

- (a) paragraph 17(1)(b) of Schedule 7 to the Finance Act 1994(3) (insurance premium tax: penalty for failure to furnish information or produce documents),

(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.
(2) 1993 c. 34; subsections (5) and (6) of section 187 were amended by paragraph 193 of Schedule 1 to S.I. 2009/56.
(3) 1994 c. 9.

- (b) paragraph 22(1)(a) of Schedule 5 to the Finance Act 1996(4) (landfill tax: penalty for failure to furnish information or produce documents),
- (c) paragraphs 124(3) to (6) and 127(4) to (7) of Schedule 6 to the Finance Act 2000(5) (climate change levy: penalties for failure to provide information or produce documents), and
- (d) paragraphs 1(3) to (6) and 4(4) to (7) of Schedule 7 to the Finance Act 2001(6) (aggregates levy: penalty for failure to provide information or produce documents).

7.—(1) The following savings are made in Part 4 of the Finance Act 2003(7) (stamp duty land tax).

(2) In relation to a notice given under paragraph 14 of Schedule 10 to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 15(8) (appeal against notice requiring documents etc), and
- (b) paragraph 16 (penalty for failure to produce documents etc).

(3) In relation to a notice given under paragraph 8 of Schedule 11A to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 9(9) (appeal against notice requiring documents etc), and
- (b) paragraph 10 (penalty for failure to produce documents).

(4) In relation to a notice given under Part 1 or 2 of Schedule 13 to that Act before 1st April 2010, subsections (3) and (6) of section 93 (penalty for failure to deliver a document or provide information) apply on and after that day disregarding the amendments made by the Schedule to this Order.

(5) In relation to an inspection made before 1st April 2010, section 94(2) (power to inspect premises: penalty for obstruction) continues to have effect on and after that day despite its repeal by the Schedule to this Order.

8. In Part 4 of the Finance Act 2004(10) (pension schemes), in relation to a notice given under section 252 of that Act before 1st April 2010, the following provisions continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) section 253(11) (appeal against notice requiring documents or particulars), and
- (b) section 259 (penalty for failure to produce documents).

(4) 1996 c. 8.

(5) 2000 c. 17. Paragraph 124(5)(b) of Schedule 6 was amended by paragraph 20(4) of Schedule 1 to S.I. 2009/571; paragraph 127(6)(b) of Schedule 6 was amended by paragraph 20(6) of Schedule 1 to S.I. 2009/571.

(6) 2001 c. 9. Paragraph 1(5)(b) and 4(6)(b) of Schedule 7 were amended by paragraph 25 of Schedule 1 to S.I. 2009/571.

(7) 2003 c. 14. Schedule 11A was inserted by Schedule 40 to the Finance Act 2004 (c. 12).

(8) Paragraph 15 was amended by paragraph 377 of Schedule 1 to S.I. 2009/56.

(9) Paragraph 9 was amended by paragraph 397 of Schedule 1 to S.I. 2009/56.

(10) 2004 c. 12.

(11) Section 253 was amended by paragraph 426 of Schedule 1 to S.I. 2009/56.

19th November 2009

Bob Blizzard
Dave Watts
Two of the Lords Commissioners of Her
Majesty's Treasury