
STATUTORY INSTRUMENTS

2009 No. 404

The Finance Act 2008, Schedule 36
(Appointed Day and Savings) Order 2009

Savings

10. In relation to a notice given on or before 31st March 2009, for the purposes of the application of—

- (a) subsections (1) to (8) and 8(C) to 9 of section 20 of TMA 1970⁽¹⁾ (powers to call for information relevant to liability to income tax, corporation tax or capital gains tax), and
- (b) sections 20B, 20BB and 20D of that Act so far as relating to those subsections,

to section 174 of the Finance Act 2006⁽²⁾ (international tax enforcement arrangements: information powers), the amendments made by paragraph 91 shall be disregarded.

(1) Sections 20 to 20D were substituted for section 20 by Schedule 6 to the Finance Act 1976. In section 20, subsections (1), (2) and (3) were amended respectively by section 142(2), (3) and (4) of the Finance Act 1989; subsections (4) and (5) were repealed by section 142(5) of the Finance Act 1989; subsection (6) was amended by section 142(6) of the Finance Act 1989; subsection (7) was amended by section 126(2) of the Finance Act 1988; subsection (7A) was inserted by section 93 of the Finance Act 1990; subsections (7AB) and (7AC) were inserted by section 255(2) of the Finance Act 1994; subsection (8) was substituted by section 142(7) of the Finance Act 1989; subsections (8C) and (8D) were inserted by section 142(8) of the Finance Act 1989; and subsections (8E) and (8H) were inserted by section 255(3) of the Finance Act 1994.

(2) [2006 c. 25](#)