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STATUTORY INSTRUMENTS

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**2009 No. 404**

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

**Savings**

**3.** Where a notice is given under section 19A of the Taxes Management Act 1970<sup>(1)</sup> (“TMA 1970”) (power to call for documents for purposes of enquiries) on or before 31st March 2009, for the purposes of that notice—

- (a) the provisions contained in that section and in section 97AA of TMA 1970<sup>(2)</sup> (penalties for failure to produce documents under section 19A) shall continue to have effect on and after 1st April 2009;
- (b) the amendments made by paragraphs 71 and 75 (consequential amendments) shall be disregarded.

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<sup>(1)</sup> 1970 c. 9; section 19A was inserted by section 187 of the Finance Act 1994 (c. 9), and amended by paragraph 3(1), (2) and (3) of Schedule 19 and paragraph 2 of Schedule 22 to the Finance Act 1996 (c. 8) and by paragraph 21 of Schedule 29 to the Finance Act 2001 (c. 9).

<sup>(2)</sup> Section 97AA was inserted by paragraph 29 of Schedule 19 to the Finance Act 1994, and amended by paragraph 3(4) of Schedule 19 to the Finance Act 1996 and paragraph 36 of Schedule 19 to the Finance Act 1998 (c. 36).