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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**

4. Where a notice is given under section 20 of TMA 1970(1) (power to call for documents of taxpayer and others) on or before 31st March 2009, for the purposes of that notice—
- (a) the provisions contained in that section and in section 20BB of TMA 1970(2) (offence of falsification etc. of documents) shall continue to have effect on and after 1st April 2009;
  - (b) the amendments made by paragraphs 68, 70 and 76 (consequential amendments) shall be disregarded.

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(1) Sections 20 to 20D were substituted for section 20 by Schedule 6 to the Finance Act 1976 (c. 40), and section 20 was amended by section 126(2) and (3) of the Finance Act 1988 (c. 39), section 142(1) to (8) of the Finance Act 1989 (c. 26), section 93 of the Finance Act 1990 (c. 29) and section 255 of the Finance Act 1994.

(2) Section 20BB was inserted by section 145 of the Finance Act 1989 and amended by section 149(3) of the Finance Act 2000 (c. 17).