
STATUTORY INSTRUMENTS

2009 No. 404

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

Savings

5. Where a notice is given under paragraph 6 of Schedule 1A to TMA 1970(1) (power to call for documents for the purposes of enquiries) on or before 31st March 2009, for the purposes of that notice—

- (a) the provisions contained in paragraphs 6 and 6A(2) (power to appeal against notice to produce documents) of that Schedule shall continue to have effect on and after 1st April 2009;
- (b) the amendments made by paragraphs 72 and 75 (consequential amendments) shall be disregarded.

(1) Schedule 1A was inserted by paragraph 35 of Schedule 19 to the Finance Act 1994, and paragraph 6 was amended by paragraph 42(6) of Schedule 19 to the Finance Act 1998.

(2) Paragraph 6A of Schedule 1A was inserted by paragraph 42(7) of Schedule 19 to the Finance Act 1998.