
STATUTORY INSTRUMENTS

2009 No. 511

The Finance Act 2008, Schedule 41 (Appointed Day and Transitional Provisions) Order 2009

Transitional provisions

4. Paragraph 25 (consequential repeals), paragraph 29 of Schedule 24 to the Finance Act 2007⁽¹⁾ and paragraph 21 of Schedule 40 to the Finance Act 2008 repeal the following provisions only in so far as those provisions relate to conduct involving dishonesty which gives rise to a penalty under Schedule 41 to the Finance Act 2008—

- (a) in the Value Added Tax Act 1994⁽²⁾—
 - (i) sections 60 and 61 (VAT evasion), and
 - (ii) section 67(1)(b) (failure to notify);
- (b) in the Finance Act 1994⁽³⁾—
 - (i) section 8 (penalty for evasion of excise duty), and
 - (ii) paragraphs 12 and 13 of Schedule 7 (insurance premium tax: civil penalties);
- (c) paragraphs 18 and 19 of Schedule 5 to the Finance Act 1996⁽⁴⁾ (landfill tax: civil penalties: evasion and misdeclaration or neglect);
- (d) paragraphs 98 and 99 of Schedule 6 to the Finance Act 2000⁽⁵⁾ (climate change levy: civil penalties: evasion, liability of directors and misdeclaration or neglect);
- (e) in Schedule 6 to the Finance Act 2001⁽⁶⁾—
 - (i) paragraphs 7 and 8 (aggregates levy: civil penalties: evasion, liability of directors and misdeclaration or neglect); and
 - (ii) paragraph 9A(5)(b) (penalty under paragraph 7 above); and
- (f) section 133(2) to (4) of the Finance Act 2002⁽⁷⁾ (aggregates levy: amendments to provisions about civil penalties).

(1) 2007 c. 11.
(2) 1994 c. 23; sections 60 and 61 were repealed by paragraph 29(d) of Schedule 24 to the Finance Act 2007 (c. 11). Section 67 is prospectively repealed by paragraph 25 of Schedule 41 to the Finance Act 2008 (2008 c. 9).
(3) 1994 c. 9; section 8 and paragraphs 12 and 13 of Schedule 7 were omitted by section 112 of and paragraph 21(d) of Schedule 40 to the Finance Act 2008.
(4) 1996 c. 8; paragraphs 18 and 19 of Schedule 5 were repealed by paragraph 21(e) of Schedule 40 to the Finance Act 2008.
(5) 2000 c. 17; paragraphs 98 to 100 of Schedule 6 were omitted by paragraph 21(h) of Schedule 40 to the Finance Act 2008.
(6) 2001 c. 9; paragraph 9A of Schedule 6 was inserted by section 133(5) and (6) of the Finance Act 2002 (c. 23). Paragraph 7 to 9 and paragraph 9A(5)(b) of Schedule 6 were omitted by paragraph 21(i) of Schedule 40 to the Finance Act 2008.
(7) 2002 c. 23; sections 133(2) to (4) were omitted by paragraph 21(j) of Schedule 40 to the Finance Act 2008.