
STATUTORY INSTRUMENTS

2009 No. 571 (C. 39)

REVENUE AND CUSTOMS

The Finance Act 2008, Schedule 40
(Appointed Day, Transitional Provisions and
Consequential Amendments) Order 2009

<i>Made</i>	- - - -	<i>9th March 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2009</i>
<i>Coming into force</i>		<i>1st April 2009</i>

THE FINANCE ACT 2008, SCHEDULE 40 (APPOINTED
DAY, TRANSITIONAL PROVISIONS AND
CONSEQUENTIAL AMENDMENTS) ORDER 2009

1. Citation and interpretation
2. Appointed day
3. In their application in relation to penalties payable under paragraph...
4. In their application in relation to penalties payable under paragraph...
5. In their application in relation to assessments falling within paragraph...
6. Transitional provisions
7. Notwithstanding paragraph 29(d) of Schedule 24 (consequential amendments), sections 60...
8. Consequential amendments to enactments
9. Schedule 2 contains consequential amendments to secondary legislation.
Signature

SCHEDULE 1 — Consequential Amendments - Primary Legislation

1. Taxes Management Act 1970
2. In section 59C(4) (surcharges on unpaid income tax and capital...
3. In section 100B(1) (appeals against penalty determinations) for “sections 93,...
4. In section 107A (relevant trustees), in subsection (2)—
5. Betting and Gaming Duties Act 1981
6. In paragraph 15(1)(a)(ii) of Schedule 1 after “section 8 of...
7. Finance Act 1982

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

8. (1) In sub-paragraph (1) for “Paragraphs 8 and 9 of...
9. Income and Corporation Taxes Act 1988
10. After subsection (1G) add— (1H) Where a person is liable...
11. Finance Act 1994
12. Value Added Tax Act 1994
13. In section 66(7) (failure to submit EC sales statement or...
14. In section 69(9)(c) (breaches of regulatory provisions) after “section 60...
15. In section 69A(7)(a) (breach of record-keeping requirements etc in relation...
16. In section 69B(7)(a) (breach of record keeping requirements imposed by...
17. In paragraph 10(3)(b) of Schedule 11A(a) (disclosure of avoidance schemes)...
18. Finance Act 1996
19. In paragraphs 22(4) and 23(2) after “paragraph 18 above” insert...
20. Finance Act 2000
21. Finance Act 2001
22. In section 25(5)(b) (aggregates levy: returns and payment of levy)...
23. In section 45(3) after “Schedule 6 to this Act” insert...
24. In paragraph 1(6)(b) of Schedule 4 after “(penalty for evasion)”...
25. In paragraphs 1(5)(b), 2(8)(b) and 4(6)(b) of Schedule 7 after...
26. Finance Act 2004
27. Income Tax (Trading and Other Income) Act 2005
28. In section 54(2) (no deduction of certain amounts in calculating...
29. In section 869(4) (no deduction of certain amounts in calculating...

SCHEDULE 2 — Consequential Amendments - Secondary Legislation

1. Registered Pension Schemes (Relief at Source) Regulations 2005
2. Omit paragraph (4) of regulation 14.
3. Duty Stamps Regulations 2006
4. For regulation 10(8) substitute— (8) A relevant penalty is a...

Explanatory Note