
STATUTORY INSTRUMENTS

2010 No. 867

The Finance Act 2009, Schedule 51 (Time Limits for Assessments, Claims, etc.) (Appointed Days and Transitional Provisions) Order 2010

PART 1

APPOINTED DAYS AND PRELIMINARY PROVISIONS

Citation and interpretation

1.—(1) This Order may be cited as the Finance Act 2009, Schedule 51 (Time Limits for Assessments, Claims, etc.) (Appointed Days and Transitional Provisions) Order 2010.

(2) In this Order a reference to a paragraph (without more) is a reference to that paragraph of Schedule 51 to the Finance Act 2009.

(3) In this Order—

“The Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“FA”, followed by a year, means the Finance Act of that year⁽¹⁾.

“HTA 1984” means the Inheritance Tax Act 1984⁽²⁾;

Appointed days

2.—(1) The day appointed as the day on which the amendments made by paragraphs 1 to 4 and 27 to 43 (insurance premium tax, aggregates levy, climate change levy, landfill tax and minor and consequential provision) come into force is 1st April 2010.

(2) The day appointed as the day on which the amendments made by paragraphs 5 to 26 (inheritance tax, stamp duty land tax and petroleum revenue tax) come into force is 1st April 2011.

⁽¹⁾ See section 126(2) of the Finance Act 2009 and section 11 of the Interpretation Act 1978.

⁽²⁾ [1984 c. 51](#). By virtue of section 100(1) and (2) of the [Finance Act 1986\(c. 41\)](#), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability to tax arising before 25th July 1986. See section 126(1) of the Finance Act 2009 and section 11 of the Interpretation Act [1978 \(c. 30\)](#).