
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 2

TRANSITIONAL PROVISION

Insurance premium tax: claims

3. The amendment made by paragraph 2 is disregarded where claims made under paragraph 8 of Schedule 7 to FA 1994(1) (recovery of overpaid tax) are for the repayment of amounts paid to the Commissioners on or before 31st March 2007.

4. The amendment made by paragraph 3 is disregarded where claims made under paragraph 22 of Schedule 7 to FA 1994(2) (interest payable by Commissioners) are for the repayment of amounts paid to the Commissioners on or before 31st March 2007.

Insurance premium tax: assessments

5. The amendments made by paragraph 4 are disregarded where, for the purposes of paragraph 26 of Schedule 7 to FA 1994(3) (assessments: time limits), the “relevant event” occurred on or before 31st March 2007.

Inheritance tax: underpayments

6. In a case under section 240(2) IHTA 1984(4), where —
- (a) the chargeable transfer took place on or before 31st March 2011, and
 - (b) a loss of tax was brought about deliberately by any person (or a person acting on behalf of such a person),

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- (1) 1994 c. 9; sub-paragraphs (4) and (5) of paragraph 8 of Schedule 7 were substituted for sub-paragraph (4) by paragraph 5(2) of Schedule 5 to the Finance Act 1997 (c. 16). Sub-paragraph (4) was amended by section 99(1) of, and paragraphs 1 and 2 of Schedule 51 to, the Finance Act 2009.
- (2) In paragraph 22, sub-paragraph (1A) was inserted, and sub-paragraphs (9) and (10) were substituted, with retrospective effect, by section 50 of, and paragraph 9 of Schedule 5 to, the Finance Act 1997. Sub-paragraph (2) was amended by section 197(6) (c) and (7) of the Finance Act 1996 (c. 8). Sub-paragraphs (5), (5A) and (6) were substituted for sub-paragraphs (5) to (7) by section 50 of, and paragraph 10 of Schedule 5 to, the Finance Act 1997. Sub-paragraph (9) was amended by section 99(1) of, and paragraphs 1 and 3 of Schedule 51 to, the Finance Act 2009.
- (3) Paragraph 26 was amended by section 50 of, and paragraph 6 of Schedule 5 to, the Finance Act 1997. Sub-paragraph (1) was amended by section 99(1) of, and paragraphs 1, 4(1) and (2) of Schedule 51 to, the Finance Act 2009. Sub-paragraph (1A) was inserted by section 99(1) of, and paragraphs 1 and 4 (1) and (3) of Schedule 51 to, the Finance Act 2009. Sub-paragraph (3) was amended by section 99(1) of, and paragraphs 1 and 4 (1) and (4) of Schedule 51 to, the Finance Act 2009. Sub-paragraphs (4) and (4A) were substituted for sub-paragraph (4) by section 99(1) of, and paragraphs 1 and 4(1) and (5) of Schedule 51 to, the Finance Act 2009.
- (4) 1984 c. 51; subsection (2) was amended by section 99(1) of, and paragraphs 5 and 11(1) and (2) of Schedule 51 to, the Finance Act 2009.

the period within which proceedings may be brought is the period of 6 years beginning when the deliberate conduct comes to the knowledge of Her Majesty's Revenue and Customs or the period of 20 years provided in section 240(5) IHTA 1984(5), whichever ends soonest.

Stamp duty land tax: determination of penalties

7. Where a person incurs a penalty on or before 31st March 2011 under Part 4 of FA 2003(6), and the case involves a loss of tax arising in one of the circumstances specified in paragraph 8(4B) of Schedule 14 to that Act (deliberately, etc), the amendments made by paragraph 16(2) and (4) are disregarded.

Aggregates levy: claims

8. The amendment made by paragraph 28 is disregarded where, for the purposes of section 32(1) of FA 2001(7) (repayments of overpaid aggregates levy), a claim is for the repayment of an amount paid to the Commissioners on or before 31st March 2007.

9. The amendment made by paragraph 30 is disregarded where claims made under paragraph 2 of Schedule 8 to FA 2001(8) (interest payable by the Commissioners) are for the repayment of amounts relating to an applicable period which ends on or before 31st March 2007.

Aggregates levy: assessments

10. The amendment made by paragraph 29(2) is disregarded where, for the purposes of paragraph 4(1)(b) of Schedule 5 to FA 2001(9) (time limits for assessments), the end of the accounting period was on or before 31st March 2007.

11. The amendments made by paragraph 29(3) are disregarded where, for the purposes of paragraph 4(3) of Schedule 5 to FA 2001(10) (time limits for assessments), the end of the accounting period to which the assessment relates was on or before 31st March 2007.

12. The amendments made by paragraph 29(4) are disregarded where, for the purposes of paragraph 4(4) of Schedule 5 to FA 2001(11) (time limits for assessments), the death was on or before 31st March 2007.

13. The amendment made by paragraph 31(2) is disregarded where, for the purposes of paragraph 4(1) of Schedule 10 to FA 2001(12) (time limits on penalty assessments), the conduct to which the penalty relates occurred on or before 31st March 2007.

14. The amendments made by paragraph 31(3) are disregarded where, for the purposes of paragraph 4(2) of Schedule 10 to FA 2001(13) (time limits on penalty assessments), the conduct to which the penalty relates occurred on or before 31st March 2007.

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- (5) Subsections (3) to (8) were substituted for sub-paragraph (3) by section 99(1) of, and paragraphs 5 and 11(1) and (3) of Schedule 51 to, the Finance Act 2009.
 - (6) 2003 c. 14; sub-paragraph (4B) of paragraph 8 to Schedule 14 was inserted by section 99(1) of, and paragraph 16(1) and (4) of Schedule 51 to, the Finance Act 2009; there are other amendments to Part 4 but none is relevant.
 - (7) 2001 c. 9; section 32(1) was amended by section 99(1) of, and paragraphs 27 and 28 of Schedule 51 to, the Finance Act 2009.
 - (8) Paragraph 2 was amended by section 99(1) of, and paragraphs 27 and 30 of Schedule 51 to, the Finance Act 2009.
 - (9) Sub-paragraph (1)(b) was amended by section 99(1) of, and paragraphs 27 and 29 (1) and (2) of Schedule 51 to, the Finance Act 2009.
 - (10) Sub-paragraph (3) was amended by section 99(1) of, and paragraphs 27 and 29 (1) and (3) of Schedule 51 to, the Finance Act 2009.
 - (11) Sub-paragraph (4) was amended by section 99(1) of, and paragraphs 27 and 29 (1) and (4) of Schedule 51 to, the Finance Act 2009.
 - (12) Sub-paragraph (1) was amended by section 99(1) of, and paragraphs 27 and 31 (1) and (2) of Schedule 51 to, the Finance Act 2009.
 - (13) Sub-paragraphs (2) and (2A) were substituted for sub-paragraph (2) by section 99(1) of, and paragraphs 27 and 31(1) and (3) of Schedule 51 to, the Finance Act 2009.

15. The amendments made by paragraph 31(4) are disregarded where, for the purposes of paragraph 4(3) of Schedule 10 to FA 2001(14) (time limits on penalty assessments), the death was on or before 31st March 2007.

Climate change levy: claims

16. The amendment made by paragraph 33 is disregarded where, for the purpose of paragraph 64(1) of Schedule 6 to FA 2000(15) (repayments of overpaid levy), claims made are for the repayment of amounts paid to the Commissioners on or before 31st March 2007.

17. The amendment made by paragraph 34 is disregarded where, for the purpose of paragraph 66 of Schedule 6 to FA 2000(16) (interest payable by the Commissioners), claims made for the repayment of interest relate to an applicable period which ended on or before 31st March 2007.

Climate change levy: assessments

18. The amendment made by paragraph 35(2) is disregarded where, for the purposes of paragraph 80(1)(b) of Schedule 6 to FA 2000(17) (time limits for assessments), the end of the prescribed accounting period or the date when the levy is due(18) occurred on or before 31st March 2007.

19. The amendments made by paragraph 35(3) are disregarded where, for the purposes of paragraph 80(3) of Schedule 6 to FA 2000(19) (time limits for assessments), the end of the prescribed accounting period occurred on or before 31st March 2007.

20. The amendments made by paragraph 35(4) are disregarded where, for the purposes of paragraph 80(4) of Schedule 6 to FA 2000(20) (time limits for assessments), the death occurred on or before 31st March 2007.

21. The amendment made by paragraph 36(2) is disregarded where, for the purposes of paragraph 108(1) of Schedule 6 to FA 2000(21) (time limits on penalty assessments), the conduct to which the penalty relates occurred on or before 31st March 2007.

22. The amendments made by paragraph 36(3) are disregarded where, for the purposes of paragraph 108(2) of Schedule 6 to FA 2000(22) (time limits on penalty assessments), the conduct to which the penalty relates occurred on or before 31st March 2007.

23. The amendments made by paragraph 36(4) are disregarded where, for the purposes of paragraph 108(3) of Schedule 6 to FA 2000(23) (time limits on penalty assessments), the death was on or before 31st March 2007.

(14) Sub-paragraph (3) was amended by section 99(1) of, and paragraphs 31(1) and (4) of Schedule 51 to, the Finance Act 2009.
(15) 2000 c. 17; sub-paragraph (1) was amended by section 99(1) of, and paragraphs 32 and 34 of Schedule 51 to, the Finance Act 2009.

(16) Paragraph 66(10) was amended by section 99(1) of, and paragraphs 32 and 34 of Schedule 51 to, the Finance Act 2009.

(17) Sub-paragraph (1)(b) was amended by section 99(1) of, and paragraphs 32 and 35(1) and (2) of Schedule 51 to, the Finance Act 2009.

(18) See paragraph 91(5) of Schedule 6 to the Finance Act 2000.

(19) Sub-paragraphs (3) and (3A) were substituted for sub-paragraph (3) by section 99(1) of, and paragraphs 32 and 35(1) and (3) of Schedule 51 to, the Finance Act 2009.

(20) Sub-paragraph (4) was amended by section 99(1) of, and paragraphs 32 and 35(1) and (4) of Schedule 51 to, the Finance Act 2009.

(21) Sub-paragraph (1) was amended by section 99(1) of, and paragraphs 32 and 36(1) and (2) of Schedule 51 to, the Finance Act 2009.

(22) Sub-paragraph (2) and (2A) were substituted for sub-paragraph (2) by section 99(1) of, and paragraphs 32 and 36(1) and (3) of Schedule 51 to, the Finance Act 2009.

(23) Sub-paragraph (3) was amended by section 99(1) of, and paragraphs 32 and 46(1) and (4) of Schedule 51 to, the Finance Act 2009.

Landfill tax: claims

24. The amendment made by paragraph 38 is disregarded where claims made under paragraph 14 of Schedule 5 to FA 1996(24) (recovery of overpaid tax) are for the repayment of an amount paid to the Commissioners on or before 31st March 2007.

25. The amendment made by paragraph 39 is disregarded where claims made under paragraph 29 of Schedule 5 to FA 1996(25) (interest payable by the Commissioners) relate to an applicable period which ends on or before 31st March 2007.

Landfill tax: assessments

26. The amendments made by paragraph 40(2), (3) and (4) are disregarded where, for the purposes of paragraph 33(1) and (3) of Schedule 5 to FA 1996(26) (assessments: time limits), the “relevant event” occurred on or before 31st March 2007.

27. The amendments made by paragraph 40(5) are disregarded where, for the purposes of paragraph 33(4) of Schedule 5 to FA 1996(27) (assessments: time limits), the “relevant event” occurred on or before 31st March 2007.

28. The amendments made by paragraph 40(6) are disregarded where, for the purposes of paragraph 33(5) of Schedule 5 to FA 1996(28) (assessments: time limits), the death occurred on or before 31st March 2007.

(24) 1996 c. 8; paragraph 14(4) was substituted by section 50 of, and paragraph 5(3) of Schedule 5 to, the Finance Act 1997. Paragraph 14(4) was amended by section 99(1) of, and paragraphs 37 and 40(1) and (6) of Schedule 51 to, the Finance Act 2009.

(25) Sub-paragraph (1A) was inserted, and sub-paragraphs (8) and (9) were substituted, with retrospective effect, by section 50 of, and paragraph 11 of Schedule 5 to, the Finance Act 1997. Sub-paragraphs (4), (4A) and (5) were substituted, for paragraphs (4) to (6) as originally enacted, in relation to determining whether any period beginning on or after 19 March 1997 is left out of account, by section 50 of, and paragraph 12 of Schedule 5 to, the Finance Act 1997. Sub-paragraph (8) was amended by section 99(1) of, and paragraphs 37 and 39 of Schedule 51 to, the Finance Act 2009.

(26) Sub-paragraphs (1) and (3) were amended by section 99(1) of, and paragraphs 37 and 40(1), (2) and (4) of Schedule 51 to, the Finance Act 2009. Sub-paragraph (1A) was inserted by section 99(1) of, and paragraphs 37 and 40(1) and (3) of Schedule 51 to the Finance Act 2009.

(27) Sub-paragraph (4) was amended by section 50 of, and paragraphs 6(1) and (2)(c) of Schedule 5 to, the Finance Act 1997. Subsections (4) and (4A) were substituted for subsection (4) by paragraphs 37 and 40(1) and (5) of Schedule 51 to the Finance Act 2009.

(28) Sub-paragraph (5) was amended by section 99(1) of, and paragraphs 37, and 40(1) and (6) of Schedule 51 to the Finance Act 2009.