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STATUTORY INSTRUMENTS

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**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

**Landfill tax: assessments**

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

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(1) 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.