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STATUTORY INSTRUMENTS

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**2008 No. 1936**

**REVENUE AND CUSTOMS**

The Finance Act 2008 Section 135  
(Disaster or Emergency) Order 2008

|   |         |                         |
|---|---------|-------------------------|
| <i>Made</i>                             | - - - - | <i>22nd July 2008</i>   |
| <i>Laid before the House of Commons</i> | - - - - | <i>22nd July 2008</i>   |
| <i>Coming into force</i>                | - -     | <i>13th August 2008</i> |

The Treasury make the following Order in exercise of the powers conferred by section 135 of the Finance Act 2008<sup>(1)</sup>.

The Treasury, in accordance with section 135(9) of the Finance Act 2008, consider the disaster referred to in the following Order to be of national significance.

**Citation, commencement and interpretation**

1. This order may be cited as the Finance Act 2008 Section 135 (Disaster or Emergency) Order 2008 and comes into force on 13th August 2008.

**Specification of disaster**

2. For the purposes of section 135 of the Finance Act 2008 (interest on unpaid tax in case of disaster etc of national significance), floods, caused by weather conditions, which occurred in the United Kingdom in June and July 2007 are a disaster.

**Specified date**

3. For the purposes of section 135(4)(a) of the Finance Act 2008 (relief period), the date specified is 1st June 2007.

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**Status:** This is the original version (as it was originally made).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

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22nd July 2008

*Claire Ward*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is made in exercise of the powers conferred by section 135 of the Finance Act 2008 (“the Act”). That section permits the Commissioners to agree to defer payments to them, without charge to interest and surcharge, in the case of a disaster or emergency specified in an Order made under section 135. The Treasury must be satisfied in accordance with section 135(9) of the Act that the disaster or emergency is of national significance. Section 135(4) of the Act defines the period over which relief is extended. Section 135(10) of the Act provides that this order has retrospective effect.

Article 2 specifies that floods, caused by weather conditions, which occurred in the United Kingdom in June and July 2007 are a disaster which qualifies for relief under section 135 of the Act.

Article 3 specifies that the commencement date for the relief period is 1st June 2007.

A full and final Impact Assessment has not been produced for this instrument as it has no impact on the private or voluntary sectors.