STATUTORY INSTRUMENTS

2008 No. 568

The Finance Act 2007, Schedule 24 (Commencement and Transitional Provisions) Order 2008

Appointed days

2. The days appointed for the coming into force of Schedule 24 are —

(a) 1st April 2008 in relation to relevant documents relating to tax periods commencing on or after that date;

(b) 1st April 2008 in relation to assessments falling within paragraph 2 for tax periods commencing on or after that date;

(c) 1st July 2008 in relation to relevant documents relating to claims under the Thirteenth Council Directive(**1**) (arrangements for the refund of value added tax to persons not established in Community territory) for years commencing on or after that date;

(d) 1st January 2009 in relation to relevant documents relating to claims under the Eighth Council Directive(**2**) (arrangements for the refund of value added tax to taxable persons not established in the territory of the country) for years commencing on or after that date;

(e) 1st April 2009 in relation to documents relating to all other claims for repayments of relevant tax made on or after 1st April 2009 which are not related to a tax period; and

(f) in any other case, 1st April 2009 in relation to documents given where a person's liability to pay relevant tax arises on or after that date.

(**1**) 86/560/EEC. OJ L326, 21.11.86, P 40.
(**2**) 79/1072/EEC. OJ L331, 27.12. 1979, P 11.