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STATUTORY INSTRUMENTS

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**2009 No. 403**

**The Finance Act 2008, Schedule 39 (Appointed Day,  
Transitional Provision and Savings) Order 2009**

**Transitional provisions and savings**

**8.** Paragraph 46(2A)(b) and (c) of Schedule 18 to the Finance Act 1998<sup>(1)</sup> (general time limits for assessments) shall not apply where the end of the accounting period to which the assessment relates is on or before 31st March 2010, except in a case involving negligence on the part of—

- (a) the company, or
- (b) a person acting on behalf of the company, or
- (c) a person who was a partner of the company at the relevant time.

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<sup>(1)</sup> 1998 c. 36; sub-paragraphs (2), (2A) and (2B) of paragraph 46 of Schedule 18 were substituted for paragraph 46(2) by paragraph 42(3) of Schedule 39 to the Finance Act 2008.