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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: claims**

**25.** The amendment made by paragraph 39 is disregarded where claims made under paragraph 29 of Schedule 5 to FA 1996<sup>(1)</sup> (interest payable by the Commissioners) relate to an applicable period which ends on or before 31st March 2007.

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<sup>(1)</sup> 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 Sub-paragraphs (4), (4A) and (5) were substituted, for paragraphs (4) to (6) as originally enacted, in relation to determining whether any period beginning on or after 19 March 1997 is left out of account, by section 50 of, and paragraph 12 of Schedule 5 to,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.