
STATUTORY INSTRUMENTS

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

Stamp duty land tax: determination of penalties

7. Where a person incurs a penalty on or before 31st March 2011 under Part 4 of FA 2003⁽¹⁾, and the case involves a loss of tax arising in one of the circumstances specified in paragraph 8(4B) of Schedule 14 to that Act (deliberately, etc), the amendments made by paragraph 16(2) and (4) are disregarded.

(1) 2003 c. 14; sub-paragraph (4B) of paragraph 8 to Schedule 14 was inserted by section 99(1) of, and paragraph 16(1) and (4) of Schedule 51 to, the Finance Act 2009; there are other amendments to Part 4 but none is relevant.