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STATUTORY INSTRUMENTS

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**2011 No. 777**

The Finance (No. 3) Act 2010, Schedule 13 (Record Keeping,  
Time Limits and Information and Inspection Powers)  
(Appointed Day and Transitional Provision) Order 2011

**Transitional provision**

**8.** The amendments made by paragraph 8 are disregarded where for the purposes of paragraphs 7(1)(d), 8(1)(e), 9(1)(g) and 10(1)(b) of Schedule 3 to the Finance Act 2001<sup>(1)</sup> (excise duty: payments by Commissioners in case of error or delay) the Commissioners for Revenue and Customs authorised the payment, repayment, remission, rebate or drawback on or before 31st March 2008.