
STATUTORY INSTRUMENTS

2008 No. 568

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

Saving

4. Notwithstanding paragraph 29(d) (consequential amendments), sections 60 and 61 of the Value Added Tax Act 1994⁽¹⁾ (VAT evasion) shall continue to have effect with respect to conduct involving dishonesty which does not relate to an inaccuracy in a document or a failure to notify HMRC of an under-assessment by HMRC.