
STATUTORY INSTRUMENTS

2009 No. 3054

The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009

Savings

6. Despite their repeal by the Schedule to this Order, the following provisions continue to have effect on and after 1st April 2010 where Her Majesty's Revenue and Customs requested information or documents before that day—

- (a) paragraph 17(1)(b) of Schedule 7 to the Finance Act 1994⁽¹⁾ (insurance premium tax: penalty for failure to furnish information or produce documents),
- (b) paragraph 22(1)(a) of Schedule 5 to the Finance Act 1996⁽²⁾ (landfill tax: penalty for failure to furnish information or produce documents),
- (c) paragraphs 124(3) to (6) and 127(4) to (7) of Schedule 6 to the Finance Act 2000⁽³⁾ (climate change levy: penalties for failure to provide information or produce documents), and
- (d) paragraphs 1(3) to (6) and 4(4) to (7) of Schedule 7 to the Finance Act 2001⁽⁴⁾ (aggregates levy: penalty for failure to provide information or produce documents).

(1) 1994 c. 9.

(2) 1996 c. 8.

(3) 2000 c. 17. Paragraph 124(5)(b) of Schedule 6 was amended by paragraph 20(4) of Schedule 1 to S.I. 2009/571; paragraph 127(6)(b) of Schedule 6 was amended by paragraph 20(6) of Schedule 1 to S.I. 2009/571.

(4) 2001 c. 9. Paragraph 1(5)(b) and 4(6)(b) of Schedule 7 were amended by paragraph 25 of Schedule 1 to S.I. 2009/571.