
STATUTORY INSTRUMENTS

2009 No. 3054

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

Savings

7.—(1) The following savings are made in Part 4 of the Finance Act 2003⁽¹⁾ (stamp duty land tax).

(2) In relation to a notice given under paragraph 14 of Schedule 10 to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 15⁽²⁾ (appeal against notice requiring documents etc), and
- (b) paragraph 16 (penalty for failure to produce documents etc).

(3) In relation to a notice given under paragraph 8 of Schedule 11A to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 9⁽³⁾ (appeal against notice requiring documents etc), and
- (b) paragraph 10 (penalty for failure to produce documents).

(4) In relation to a notice given under Part 1 or 2 of Schedule 13 to that Act before 1st April 2010, subsections (3) and (6) of section 93 (penalty for failure to deliver a document or provide information) apply on and after that day disregarding the amendments made by the Schedule to this Order.

(5) In relation to an inspection made before 1st April 2010, section 94(2) (power to inspect premises: penalty for obstruction) continues to have effect on and after that day despite its repeal by the Schedule to this Order.

(1) [2003 c. 14](#). Schedule 11A was inserted by Schedule 40 to the [Finance Act 2004 \(c. 12\)](#).
(2) Paragraph 15 was amended by paragraph 377 of Schedule 1 to [S.I. 2009/56](#).
(3) Paragraph 9 was amended by paragraph 397 of Schedule 1 to [S.I. 2009/56](#).