
STATUTORY INSTRUMENTS

2009 No. 403

The Finance Act 2008, Schedule 39 (Appointed Day,
Transitional Provision and Savings) Order 2009

Transitional provisions and savings

4. Paragraph 34 is disregarded—

- (a) where, for the purposes of section 77 of VATA 1994⁽¹⁾ (assessments: time limits and supplementary assessments), the end of the prescribed accounting period or the importation, acquisition or event giving rise to the penalty, as appropriate, occurred on or before 31st March 2006, and
- (b) where, after a person's death, a sum is assessed as due by reason of some conduct (however described) of the deceased, including a sum due by way of penalty, interest or surcharge, and the date of the death is on or before 31st March 2006.

⁽¹⁾ Subsection (1)(a) and (b) were amended by paragraph 34(2) of Schedule 39 to the Finance Act 2008. Subsections (4) and (4A) to (4C) were substituted for subsection (4) by paragraph 34(3) of that Schedule.