
STATUTORY INSTRUMENTS

2009 No. 403

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

Transitional provisions and savings

5. Paragraph 35 is disregarded where, for the purposes of a claim under section 78 of VATA 1994⁽¹⁾ (interest in certain cases of official error), the end of the applicable period to which the claim relates was on or before 31st March 2006.

⁽¹⁾ Subsection (3) was amended by section 197(6)(d) of the Finance Act 1996 (c. 8). Subsection (1A) was inserted and subsection 12(a) substituted by section 44(1) and (3) of the Finance Act 1997 (c. 16). Subsection (11) was substituted by section 44(2) of the Finance Act 1997. Subsection (8), (8A) and (9) were substituted by section 44(4) and (5) of the Finance Act 1997. Subsection (1)(a) was amended by section 4(1) and (2) of the Finance (No. 2) Act 2005 (c. 22). Subsection (11) is prospectively amended by paragraph 35 of Schedule 39 to the Finance Act 2008.