
STATUTORY INSTRUMENTS

2009 No. 403

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

Transitional provisions and savings

6. Paragraph 36 is disregarded where, for the purposes of section 80 of VATA 1994⁽¹⁾ (credit for, or repayment of, overstated or overpaid VAT), the relevant date is on or before 31st March 2006.

(1) Subsections (3A) to (3C) were inserted by section 46(1) to the Finance Act 1997. Subsection was substituted for subsections (4) and (5) by section 47(1) of the Finance Act 1997. Subsections (4A) to (4C) were inserted by section 47(1) of the Finance Act 1997. Subsections (1) to (1B) were substituted for subsection (1); subsection (2) was amended; subsection (2A) was inserted; subsection (3) amended; subsections (3A) and (7) substituted; subsection (3B)(a); subsections (4) to (4ZB) and (4A) substituted; and Heading substituted by section 3 of the Finance (No. 2) Act 2005. Subsection (4) is prospectively amended by paragraph 36 of Schedule 39 to the Finance Act 2008.