
STATUTORY INSTRUMENTS

2009 No. 403

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

Transitional provisions and savings

7. Section 36(1A)(b) and (c) of TMA 1970(1) (fraudulent and negligent conduct) shall not apply where the year of assessment is 2008-09 or earlier, except where the assessment on the person (“P”) is for the purposes of making good to the Crown a loss of tax attributable to P’s negligent conduct or the negligent conduct of a person acting on P’s behalf.