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STATUTORY INSTRUMENTS

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**2009 No. 511**

The Finance Act 2008, Schedule 41 (Appointed  
Day and Transitional Provisions) Order 2009

**Appointed day**

3. That Schedule has effect—
- (a) in relation to any relevant obligation arising on or after that date;
  - (b) in relation to any unauthorised issue of an invoice taking place on or after that date;
  - (c) in relation to any act which enables HMRC to assess an amount as duty under a relevant excise provision and which is done on or after that date; and
  - (d) in relation to any act giving rise to a penalty under paragraph 4 (handling goods subject to unpaid excise duty) which is done on or after that date.