
STATUTORY INSTRUMENTS

2009 No. 571

**The Finance Act 2008, Schedule 40
(Appointed Day, Transitional Provisions and
Consequential Amendments) Order 2009**

Transitional provisions

6.—(1) Paragraph 21 (consequential repeals) repeals the provisions listed in paragraph (2) only in so far as those provisions relate to conduct involving dishonesty which relates to—

- (a) an inaccuracy in a document, or
- (b) a failure to notify HMRC of an under-assessment by HMRC.

(2) The provisions referred to in paragraph (1) are—

- (a) in the Finance Act 1994⁽¹⁾—
 - (i) section 8 (penalty for evasion of excise duty), and
 - (ii) paragraphs 12 and 13 of Schedule 7 (insurance premium tax: civil penalties),
- (b) paragraphs 18 and 19 of Schedule 5 to the Finance Act 1996⁽²⁾ (landfill tax: civil penalties: evasion and misdeclaration or neglect),
- (c) paragraphs 98 and 99 of Schedule 6 to the Finance Act 2000⁽³⁾ (climate change levy: civil penalties: evasion, liability of directors and misdeclaration or neglect),
- (d) in Schedule 6 to the Finance Act 2001⁽⁴⁾—
 - (i) paragraphs 7 and 8 (aggregates levy: civil penalties: evasion, liability of directors and misdeclaration or neglect), and
 - (ii) paragraph 9A(5)(b)⁽⁵⁾ (penalty under paragraph 7 above),
- (e) section 133(2) to (4) of the Finance Act 2002⁽⁶⁾ (aggregates levy: amendments to provisions about civil penalties).

(1) 1994 c. 9; section 8 was repealed by paragraph 21(d)(i) of Schedule 40 to the Finance Act 2008 and paragraphs 12 and 13 of Schedule 7 were repealed by paragraph 21(d)(ii) of Schedule 40 to the Finance Act 2008.
(2) 1996 c. 8; paragraphs 18 and 19 of Schedule 5 were repealed by paragraph 21(e) of Schedule 40 to the Finance Act 2008.
(3) 2000 c. 17.
(4) 2001 c. 9; paragraphs 7 and 8 of Schedule 6 were repealed by paragraph 21(i) of Schedule 40 to the Finance Act 2008.
(5) Paragraph 9A of Schedule 6 to the Finance Act 2001 was inserted by section 133(5) and (6) of the Finance Act 2002 (c. 23). Paragraph 9A(5)(b) was repealed by paragraph 21(i) of Schedule 40 to the Finance Act 2008.
(6) 2002 c. 23; section 133(2) to (4) of the Finance Act 2002 was repealed by paragraph 21(j) of Schedule 40 to the Finance Act 2008.