
STATUTORY INSTRUMENTS

2010 No. 867

The Finance Act 2009, Schedule 51 (Time Limits for Assessments, Claims, etc.) (Appointed Days and Transitional Provisions) Order 2010

PART 2

TRANSITIONAL PROVISION

Aggregates levy: assessments

12. The amendments made by paragraph 29(4) are disregarded where, for the purposes of paragraph 4(4) of Schedule 5 to FA 2001⁽¹⁾ (time limits for assessments), the death was on or before 31st March 2007.

⁽¹⁾ Sub-paragraph (4) was amended by section 99(1) of, and paragraphs 27 and 29 (1) and (4) of Schedule 51 to, the Finance Act 2009.