
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

Landfill tax: claims

24. The amendment made by paragraph 38 is disregarded where claims made under paragraph 14 of Schedule 5 to FA 1996⁽¹⁾ (recovery of overpaid tax) are for the repayment of an amount paid to the Commissioners on or before 31st March 2007.

⁽¹⁾ 1996 c. 8; paragraph 14(4) was substituted by section 50 of, and paragraph 5(3) of Schedule 5 to, the Finance Act 1997. Paragraph 14(4) was amended by section 99(1) of, and paragraphs 37 and 40(1) and (6) of Schedule 51 to, the Finance Act 2009.