
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: claims

8. The amendment made by paragraph 28 is disregarded where, for the purposes of section 32(1) of FA 2001⁽¹⁾ (repayments of overpaid aggregates levy), a claim is for the repayment of an amount paid to the Commissioners on or before 31st March 2007.

⁽¹⁾ 2001 c. 9; section 32(1) was amended by section 99(1) of, and paragraphs 27 and 28 of Schedule 51 to, the Finance Act 2009.