
STATUTORY INSTRUMENTS

2011 No. 1037

The Enactment of Extra-Statutory Concessions Order 2011

Recovery of overpaid tax: special relief

4.—(1) In the following provisions (inserted by articles 2 and 3), references to reliance “on this paragraph” include reliance before the coming into force of this Order on the existing HMRC concession—

- (a) paragraph 3A(6) and (7) of Schedule 1AB to the Taxes Management Act 1970, and
- (b) paragraph 51BA(6) and (7) of Schedule 18 to the Finance Act 1998.

(2) “The existing HMRC concession” means the existing HMRC concession (within the meaning of section 160 of the Finance Act 2008) to which effect is given by articles 2 and 3.