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STATUTORY INSTRUMENTS

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**2011 No. 777**

The Finance (No. 3) Act 2010, Schedule 13 (Record Keeping,  
Time Limits and Information and Inspection Powers)  
(Appointed Day and Transitional Provision) Order 2011

**Transitional provision**

**3.** The amendments made by paragraph 3(2) are disregarded where for the purposes of section 12 of FA 1994<sup>(1)</sup> (assessments to excise duty) the liability to duty arose on or before 31st March 2008.

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<sup>(1)</sup> Section 12(4) and (5) have been amended by section 50 of and paragraph 6 of Schedule 5 to the Finance Act 1997.