

*Status: Point in time view as at 21/01/2021.*

*Changes to legislation: Finance Act 2003, Cross Heading: Miscellaneous and supplementary is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Finance Act 2003

## 2003 CHAPTER 14

### PART 3

#### TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

##### *Miscellaneous and supplementary*

### 39 Service of notices

Any notice to be given to any person for the purposes of this Part may be given by sending it by post in a letter addressed to that person or his representative at the last or usual residence or place of business of that person or representative.

#### Modifications etc. (not altering text)

C1 Ss. 29-41 applied (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 102\(2\)](#)

#### Commencement Information

I1 S. 39 in force at 27.11.2003 by [S.I. 2003/2985, art. 2](#)

### <sup>F1</sup>40 Penalties not to be deducted for income tax or corporation tax purposes

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#### Textual Amendments

F1 S. 40 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

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## **41 Regulations and orders**

- (1) Any power conferred on the Treasury by this Part to make regulations or an order includes power—
  - (a) to make different provision for different cases, and
  - (b) to make incidental, consequential, supplemental or transitional provision or savings.
- (2) Any power conferred on the Treasury by this Part to make regulations or an order shall be exercisable by statutory instrument.
- (3) Any statutory instrument containing regulations under this Part shall be subject to annulment in pursuance of a resolution of the House of Commons.

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### **Modifications etc. (not altering text)**

**C1** Ss. 29-41 applied (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 102(2)**

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