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STATUTORY INSTRUMENTS

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**2010 No. 815 (C. 55)**

**AGGREGATES LEVY  
CLIMATE CHANGE LEVY  
INSURANCE PREMIUM TAX  
LANDFILL TAX  
STAMP DUTY LAND TAX**

The Finance Act 2009, Schedule 50 (Record-keeping) (Appointed Day) Order 2010

*Made - - - - 16th March 2010*

The Treasury make the following Order in exercise of the power conferred by section 98(2) of the Finance Act 2009<sup>(1)</sup>.

1. This Order may be cited as the Finance Act 2009, Schedule 50 (Record-keeping) (Appointed Day) Order 2010.
2. 1st April 2010 is the day appointed for the coming into force of the amendments made by Schedule 50 to the Finance Act 2009 (Record-keeping).

16th March 2010

*Tony Cunningham  
Frank Roy*  
Two of the Lords Commissioners of Her Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order appoints 1st April 2010 as the day on which the amendments made by Schedule 50 to the Finance Act 2009 come into force. That Schedule amends existing legislation about the obligations to keep records for the purposes of environmental taxes (aggregates levy, climate change levy and landfill tax), insurance premium tax and stamp duty land tax.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.