



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.

Commencement Information

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

^{F1}40 Penalties not to be deducted for income tax or corporation tax purposes

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F1 S. 40 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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

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

Status: Point in time view as at 01/04/2009.

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 22 July 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)

- (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.

Status:

Point in time view as at 01/04/2009.

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 22 July 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.