



# Finance Act 2009

## 2009 CHAPTER 10

### PART 7

#### ADMINISTRATION

##### *Assessments, claims etc*

#### **100 Recovery of overpaid tax etc**

- (1) Schedule 52 contains provision for and in connection with the recovery of overpaid income tax, capital gains tax and corporation tax.
- (2) The amendments made by that Schedule have effect in relation to claims made on or after 1 April 2010.
- (3) The Treasury may by order make any incidental, supplemental, consequential, transitional or transitory provision or saving which appears appropriate in consequence of, or otherwise in connection with, that Schedule.
- (4) An order under this section may—
  - (a) make different provision for different purposes, and
  - (b) make provision modifying an enactment or instrument (whenever passed or made).
- (5) “Modifying” includes amending, repealing or revoking.
- (6) An order under this section is to be made by statutory instrument.
- (7) A statutory instrument containing an order under this section is subject to annulment in pursuance of a resolution of the House of Commons.

**Status:**

Point in time view as at 21/07/2009.

**Changes to legislation:**

Finance Act 2009, Section 100 is up to date with all changes known to be in force on or before 05 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.