
STATUTORY INSTRUMENTS

2008 No. 1936

The Finance Act 2008 Section 135
(Disaster or Emergency) Order 2008

Specification of disaster

2. For the purposes of section 135 of the Finance Act 2008 (interest on unpaid tax in case of disaster etc of national significance), floods, caused by weather conditions, which occurred in the United Kingdom in June and July 2007 are a disaster.