
STATUTORY INSTRUMENTS

2009 No. 403

**The Finance Act 2008, Schedule 39 (Appointed Day,
Transitional Provision and Savings) Order 2009**

Transitional provisions and savings

10.—(1) This article applies where an event specified in paragraph 4 below relates to a year of assessment in respect of which a person (“P”) has not been given notice under—

- (a) section 8 of TMA 1970(1) (personal return),
- (b) section 8A of TMA 1970(2) (trustee’s return), or
- (c) section 12AA of TMA 1970(3) (partnership return),

within one year of the end of the year of assessment.

(2) Where this article applies, the day appointed for the coming into force of paragraphs 1 to 31 and 37 to 65 is 1st April 2012.

(3) But this article does not apply if, as regards P and a year of assessment, any income which ought to have been assessed to income tax or chargeable gains which ought to have been assessed to capital gains tax, have not been assessed, or an assessment to tax has become insufficient, or any relief which has been given has become excessive.

(4) The events referred to in paragraph (1) above are—

- (a) an assessment on P to income tax or capital gains tax,
- (b) a claim by or on behalf of P, provided for by any provision of the Taxes Acts, and
- (c) a notice given by P under section 711 of the Income Tax (Earnings and Pensions Act) 2003(4) (right to make a return).

(5) Nothing in this article has any application where P is a company.

-
- (1) Section 8 was substituted by section 90 (1) of the Finance Act 1990 (c. 29), and amended by sections 178(1) and 199(1) and (2) of the Finance Act 1994 (c. 9), section 104 of the Finance Act 1995 (c. 4) and section 121 of the Finance Act 1996 (c. 8), section 882(1) and paragraph 359 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5), section 88(4) of the Finance Act 2007 (c. 11) and section 34 of and paragraph 8 of Schedule 12 to the Finance Act 2008.
- (2) Section 8A was inserted by section 90(1) and (5) of the Finance Act 1990 and amended by sections 178(2) and 199(1) and (2) of the Finance Act 1994 (c. 9), section 103(4) of the Finance Act 1995, section 121(1) and (3) of the Finance Act 1996, section 882(1) and paragraphs 357 and 360 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5), and 34 of and paragraphs 7 and 9 of Schedule 12 to the Finance Act 2008.
- (3) Section 12AA was inserted by section 184 of the Finance Act 1994 and amended by sections 104(6) and 115(4) of the Finance Act 1995, sections 121, 123 and 124 of the Finance Act 1996, paragraph 3 of Schedule 19 to the Finance Act 1998 and paragraph 18 of Schedule 29 to the Finance Act 2001, section 882(1) and paragraph 363 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005, section 90(1) and (2) of the Finance Act 2007 and section 34 of and paragraph 11 of Schedule 12 to the Finance Act 2008.
- (4) 2003 c. 1; section 711 was amended by paragraph 102(1) of Schedule 5 to the Commissioners for Revenue and Customs Act 2005 (c. 11); section 711(2) is prospectively amended by paragraph 49 of Schedule 39 to the Finance Act 2008.