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STATUTORY INSTRUMENTS

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**2009 No. 403**

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

**Transitional provisions and savings**

9. Section 77(4A)(c) and (d) of VATA 1994(1) (value added tax: assessments: time limits and supplementary assessments) shall not apply where the end of the prescribed accounting period or the importation, acquisition or event giving rise to the penalty, as appropriate, occurred on or before 31 March 2010, except where VAT has been lost in circumstances giving rise to a penalty under section 67 of VATA 1994(2) (failure to notify and unauthorised issue of invoices).

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(1) Subsection 1(a) and (b) were amended by paragraph 34(2) of Schedule 39 to the Finance Act 2008; subsections (4) and (4A) to (4C) were substituted for subsection (4) by paragraph 34(3) of that Schedule.

(2) Subsection (4) was amended by section 32(1), (3) and (4) of the Finance Act 1995 (c. 4). Subsection (1) and (3) were amended by section 37 of the Finance Act 1996 (c. 8). Subsection (1)(a), (3)(a) and (3)(b) were amended by section 136(2) of the Finance Act 2000 (c. 17). Section 67 is repealed prospectively by paragraph 25(f) of Schedule 41 to the Finance Act 2008.