

2009 No. 405 (C. 26)

INCOME TAX

CORPORATION TAX

The Finance Act 2008, Section 119 (Appointed Day) Order 2009

Made - - - - *26th February 2009*

The Treasury make the following Order in exercise of the powers conferred by section 119(13) of the Finance Act 2008(a).

Citation

1. This Order may be cited as the Finance Act 2008, Section 119 (Appointed Day) Order 2009.

Appointed day

2. The day appointed for the purposes of section 119 of the Finance Act 2008 (correction and amendment of tax returns for purposes of income tax and corporation tax) is 1st April 2010.

26th February 2009

Bob Blizzard
Steve McCabe
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2008 c. 9.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2010 as the day on which the amendments made by section 119 of the Finance Act 2008 come into force. That section amends provisions in the Taxes Management Act 1970 (c. 9) and Schedule 18 to the Finance Act 1998 (c. 36) concerning the correction of income tax and corporation tax returns.

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