
STATUTORY INSTRUMENTS

2009 No. 571

**The Finance Act 2008, Schedule 40
(Appointed Day, Transitional Provisions and
Consequential Amendments) Order 2009**

Citation and interpretation

1.—(1) This Order may be cited as the Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 and comes into force on 1st April 2009.

(2) In this Order a reference to a paragraph (without more) is a reference to that paragraph of Schedule 40 to the Finance Act 2008.

(3) In this Order—

“filing date”, in relation to a relevant document, means—

- (i) where the document is required to be given to HMRC, the date by which it is required to be given, and
- (ii) where the document is not required to be given to HMRC, the date on which it is given;

“HMRC” means Her Majesty’s Revenue and Customs⁽¹⁾;

“relevant documents” means documents given to HMRC of a kind inserted in the Table in paragraph 1 of Schedule 24 by paragraph 2(4) or (5);

“relevant tax” means any tax inserted in the Table in paragraph 1 of Schedule 24 by paragraph 2(4) or (5);

“Schedule 24” means Schedule 24 to the Finance Act 2007⁽²⁾; and

“tax period” has the meaning given in paragraph 28(g) of Schedule 24.

(1) Section 4(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that the Commissioners and the officers of Revenue and Customs may together be referred to as Her Majesty’s Revenue and Customs.
(2) 2007 c. 11. Schedule 24 was amended by section 122 of and Schedule 40 to the Finance Act 2008 (c. 9).