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STATUTORY INSTRUMENTS

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**2009 No. 571**

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

**Appointed day**

**5.** In their application in relation to assessments falling within paragraph 2 of Schedule 24 (under-assessment by HMRC), the entries inserted by paragraph 2(4) and (5) shall have effect in relation to tax periods commencing on or after 1st April 2009, where the filing date for the relevant document is on or after 1st April 2010.