

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 Schedule 50 to the Finance Act 2009 come into force. That Schedule amends existing legislation about the obligations to keep records for the purposes of environmental taxes (aggregates levy, climate change levy and landfill tax), insurance premium tax and stamp duty land tax.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.