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STATUTORY INSTRUMENTS

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**2010 No. 867**

The Finance Act 2009, Schedule 51 (Time Limits for Assessments, Claims, etc.) (Appointed Days and Transitional Provisions) Order 2010

PART 2

TRANSITIONAL PROVISION

**Climate change levy: assessments**

**18.** The amendment made by paragraph 35(2) is disregarded where, for the purposes of paragraph 80(1)(b) of Schedule 6 to FA 2000<sup>(1)</sup> (time limits for assessments), the end of the prescribed accounting period or the date when the levy is due<sup>(2)</sup> occurred on or before 31st March 2007.

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<sup>(1)</sup> Sub-paragraph (1)(b) was amended by section 99(1) of, and paragraphs 32 and 35(1) and (2) of Schedule 51 to, the Finance Act 2009.

<sup>(2)</sup> See paragraph 91(5) of Schedule 6 to the Finance Act 2000.