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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

**Landfill tax: assessments**

**28.** The amendments made by paragraph 40(6) are disregarded where, for the purposes of paragraph 33(5) of Schedule 5 to FA 1996<sup>(1)</sup> (assessments: time limits), the death occurred on or before 31st March 2007.

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<sup>(1)</sup> Sub-paragraph (5) was amended by section 99(1) of, and paragraphs 37, and 40(1) and (6) of Schedule 51 to the Finance Act 2009.