
STATUTORY INSTRUMENTS

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

Insurance premium tax: claims

3. The amendment made by paragraph 2 is disregarded where claims made under paragraph 8 of Schedule 7 to FA 1994⁽¹⁾ (recovery of overpaid tax) are for the repayment of amounts paid to the Commissioners on or before 31st March 2007.

⁽¹⁾ 1994 c. 9; sub-paragraphs (4) and (5) of paragraph 8 of Schedule 7 were substituted for sub-paragraph (4) by paragraph 5(2) of Schedule 5 to the Finance Act 1997 (c. 16). Sub-paragraph (4) was amended by section 99(1) of, and paragraphs 1 and 2 of Schedule 51 to, the Finance Act 2009.