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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

**Insurance premium tax: assessments**

5. The amendments made by paragraph 4 are disregarded where, for the purposes of paragraph 26 of Schedule 7 to FA 1994(1) (assessments: time limits), the “relevant event” occurred on or before 31st March 2007.

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(1) Paragraph 26 was amended by section 50 of, and paragraph 6 of Schedule 5 to, the Finance Act 1997. Sub-paragraph (1) was amended by section 99(1) of, and paragraphs 1, 4(1) and (2) of Schedule 51 to, the Finance Act 2009. Sub-paragraph (1A) was inserted by section 99(1) of, and paragraphs 1 and 4 (1) and (3) of Schedule 51 to, the Finance Act 2009. Sub-paragraph (3) was amended by section 99(1) of, and paragraphs 1 and 4 (1) and (4) of Schedule 51 to, the Finance Act 2009. Sub-paragraphs (4) and (4A) were substituted for sub-paragraph (4) by section 99(1) of, and paragraphs 1 and 4(1) and (5) of Schedule 51 to, the Finance Act 2009.