

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 54

REPAYMENT INTEREST

Commencement Information

- II Sch. 54 in force at 6.4.2021 for specified purposes by S.I. 2021/445, **reg. 2**
Sch. 54 in force at 6.4.2021 for specified purposes by 2020 c. 14, **Sch. 1 para. 29** (with Sch. 1 paras. 30-34)
Sch. 54 in force retrospectively at 6.4.2021 for specified purposes by 2022 c. 3, **Sch. 10 para. 29**
- II Sch. 54 in force at 1.1.2023 for specified purposes by S.I. 2022/1277, **reg. 2(2)(b)** (with reg. 3)
- II Sch. 54 in force at 5.10.2020 for specified purposes by S.I. 2020/979, **art. 3(2)**
- II Sch. 54 in force at 1.4.2022 for specified purposes by S.I. 2021/1409, **reg. 2(a)**
- II Sch. 54 in force at 6.9.2019 for specified purposes by S.I. 2019/1238, **art. 2** (with art. 3)
- II Sch. 54 in force at 1.5.2023 for specified purposes by S.I. 2023/385, **art. 2**
- II Sch. 54 in force at 1.1.2015 for specified purposes by S.I. 2014/3269, **art. 4(1)** (with art. 4(2))
- II Sch. 54 in force at 6.10.2011 for specified purposes by S.I. 2011/2391, **art. 2(c)**
- II Sch. 54 in force at 1.6.2019 for specified purposes by S.I. 2019/921, **art. 2**
- II Sch. 54 in force at 31.10.2011 for specified purposes by S.I. 2011/701, **art. 3(2)** (with art. 4)
- II Sch. 54 in force at 31.8.2010 for specified purposes by S.I. 2010/1878, **art. 2**
- II Sch. 54 in force at 1.6.2019 for specified purposes by S.I. 2019/918, **art. 2**
- II Sch. 54 in force at 1.4.2015 for specified purposes by S.I. 2015/974, **art. 2**
- II Sch. 54 in force at 1.10.2013 for specified purposes by S.I. 2013/2472, **art. 2**
- II Sch. 54 in force at 6.5.2014 for specified purposes by S.I. 2014/992, **art. 3(2)**
- II Sch. 54 in force at 1.1.2015 for specified purposes by S.I. 2014/3324, **art. 3**
- II Sch. 54 in force at 1.2.2013 for specified purposes by S.I. 2013/67, **art. 2**
- II Sch. 54 in force at 6.4.2019 for specified purposes by 2019 c. 1, **Sch. 2 para. 31**
- II Sch. 54 in force at 6.4.2018 for specified purposes by S.I. 2018/468, **art. 2(a)**
- II Sch. 54 in force at 30.9.2023 for specified purposes by S.I. 2023/997, **art. 2**
- II Sch. 54 in force at 4.3.2024 for specified purposes by S.I. 2024/133, **art. 2**

PART 1

REPAYMENT INTEREST START DATE: GENERAL RULE

Repayment of amounts paid to HMRC

- 2 In the case of an amount which has been paid to HMRC, the repayment interest start date is the later of date A and (where applicable) date B.
- 3 Date A is the date on which the amount was paid to HMRC.
- 4 Date B is, in the case of an amount which—
 - (a) has been paid in connection with a liability to make a payment to HMRC, and

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(b) is to be repaid by them,
the date on which the payment became due and payable to HMRC.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)