

*Status:* This version of this cross heading contains provisions that are prospective.

*Changes to legislation:* There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading: Amendments of sections 101 to 104. (See end of Document for details)

## SCHEDULES

### SCHEDULE 9

#### INTEREST

#### PART 1

#### CORPORATION TAX

#### *Amendments of sections 101 to 104*

1 FA 2009 is amended as follows.

#### Commencement Information

**II** Sch. 9 para. 1 in force at 1.1.2023 by S.I. 2022/1277, reg. 2(2)(c) (with reg. 3)

PROSPECTIVE

2 In section 101 (late payment interest on sums due to HMRC), omit subsection (2)(a).

PROSPECTIVE

3 (1) Section 102 (repayment interest on sums to be paid by HMRC) is amended as follows.

(2) Omit subsection (2)(a).

(3) In subsection (4), before paragraph (a) insert—

“(za) Part A1 makes special provision as to the amount of corporation tax on which repayment interest is calculated.”.

4 After section 103 insert—

#### “103A Further provision as to late payment interest and repayment interest

Schedule 54A makes special provision as to certain amounts of late payment interest and repayment interest.”

#### Commencement Information

**I2** Sch. 9 para. 4 in force at 1.1.2023 for specified purposes by S.I. 2022/1277, reg. 2(2)(d) (with reg. 3)

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5            In section 104(1), for “103” substitute “ 103A (and Schedules 53 to 54A) ”.

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**Commencement Information**

**I3**    Sch. 9 para. 5 in force at 1.1.2023 by S.I. 2022/1277, reg. 2(2)(c) (with reg. 3)

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