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STATUTORY INSTRUMENTS

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**2013 No. 280 (C. 14)**

**TAXES  
EXCISE**

**The Finance Act 2009, Section 101 (Tax Agents:  
Dishonest Conduct) (Appointed Day) Order 2013**

*Made - - - - 12th February 2013*

The Treasury, in exercise of the powers conferred by section 104(3) and (4) of the Finance Act 2009<sup>(1)</sup>, make the following Order.

**Citation**

1. This Order may be cited as the Finance Act 2009, Section 101 (Tax Agents: Dishonest Conduct) (Appointed Day) Order 2013.

**Appointed day**

2. The day appointed as the day on which section 101 of the Finance Act 2009 comes into force for the purposes of penalties assessed under Parts 3 to 5 of Schedule 38 to the Finance Act 2012<sup>(2)</sup> (penalties for dishonest conduct or for failure to comply with a file access notice) is 1st April 2013.

*David Evennett  
Stephen Crabb*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

12th February 2013

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(1) 2009 c. 10.  
(2) 2012 c. 14.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 1 April 2013 as the day on which section 101 (late payment of interest on sums due to HM Revenue and Customs) of the harmonised interest regime set out in sections 101 and 103 of the Finance Act 2009<sup>(3)</sup> comes into force in relation to penalties imposed under Parts 3 to 5 of Schedule 38 to the Finance Act 2012<sup>(4)</sup> in connection with dishonest conduct by individuals acting as tax agents.

Section 101 applies late payment interest to any sum due by virtue of any enactment to HMRC but paid late. The current applicable rates in respect of late payment interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011<sup>(5)</sup>.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

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<sup>(3)</sup> 2009 c. 10.  
<sup>(4)</sup> 2012 c. 14.  
<sup>(5)</sup> S.I. 2011/2446.