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STATUTORY INSTRUMENTS

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**2019 No. 921 (C. 24)**

**TAXES AND DUTIES  
SOCIAL SECURITY**

**The Finance Act 2009, Sections 101 and 102  
(Avoidance: Penalties) (Appointed Day) Order 2019**

Made - - - - 9th May 2019

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, Sections 101 and 102 (Avoidance: Penalties) (Appointed Day) Order 2019.

**Appointed Days**

2. 1st June 2019 is appointed as the day on which sections 101<sup>(2)</sup> and 102 of the Finance Act 2009 come into force for the purposes of penalties under—

- (a) Part 2 of Schedule 17 to the Finance (No. 2) Act 2017<sup>(3)</sup> (penalties for failure to comply with the regime for disclosure of tax avoidance schemes in relation to VAT and other indirect taxes<sup>(4)</sup>);
- (b) Schedule 35 to the Finance Act 2014<sup>(5)</sup> (penalties for failure to comply with the promoters of tax avoidance schemes regime<sup>(6)</sup>);
- (c) Schedule 16 to the Finance (No. 2) Act 2017 (penalties for enablers of defeated tax avoidance schemes).

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(1) 2009 c. 10.

(2) Section 101 was amended by paragraph 20(2) of Schedule 22 to the Finance Act 2014 (c.26).

(3) 2017 c. 32.

(4) The regime for disclosure of tax avoidance schemes in relation to VAT and other indirect taxes is contained in Part 1 of Schedule 17 to the Finance (No. 2) Act 2017.

(5) 2014 c. 26; paragraph 11 of Schedule 35 to the Finance Act 2014 (interest on penalties) was amended by section 88(3) of the Finance Act 2019 (c. 1).

(6) The promoters of tax avoidance schemes regime is contained in Part 5 of the Finance Act 2014.

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**Status:** This is the original version (as it was originally made).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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9th May 2019

*Mike Freer*  
*Paul Maynard*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

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

This Order appoints 1st June 2019 as the day on which the provisions about late payment and repayment interest set out in sections 101 and 102 (and Schedules 53 and 54) of the Finance Act 2009 (c. 10) come into force in relation to penalties under

- Part 2 of Schedule 17 to the Finance (No. 2) Act 2017 (c. 32) in connection with the regime for disclosure of tax avoidance schemes in relation to VAT and other indirect taxes in Part 1 of Schedule 17 of the Finance (No. 2) Act 2017;
- Schedule 35 to the Finance Act 2014 (c. 26) in connection with the promoters of tax avoidance schemes regime in Part 5 of the Finance Act 2014;
- Schedule 16 to the Finance (No. 2) Act 2017 for enablers of defeated tax avoidance schemes.

Section 101 applies late payment interest to any sum due by virtue of an enactment to HM Revenue and Customs (HMRC) but paid late. Section 102 applies repayment interest to any amount payable by HMRC to any person by virtue of an enactment.

The current applicable rates in respect of late payment interest and repayment interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 (S.I. 2011/2446).

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.