
STATUTORY INSTRUMENTS

2022 No. 1298

VALUE ADDED TAX

The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022

*Made - - - - 7th December 2022
Laid before the House of
Commons - - 9th December 2022
Coming into force in accordance with article 1(2)
and (3)*

**THE FINANCE ACT 2009, SECTIONS 101 AND 102
(VALUE ADDED TAX) (LATE PAYMENT INTEREST
AND REPAYMENT INTEREST) (EXCEPTIONS AND
CONSEQUENTIAL AMENDMENTS) ORDER 2022**

PART 1

Introduction

1. Citation, commencement, effect and interpretation

PART 2

Exceptions

- 1A Exception from section 101 of the Finance Act 2009 - late payment interest
2. Exceptions from section 102 of the Finance Act 2009 - repayment interest

PART 3

Consequential amendments

3. Value Added Tax Act 1994
4. Income Tax (Trading and Other Income) Act 2005
5. Corporation Tax Act 2009
6. Value Added Tax Regulations 1995
7. The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019

Changes to legislation: *There are currently no known outstanding effects for the The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022. (See end of Document for details)*

8. The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022.