

2013 No. 67 (C. 3)

EXCISE

**The Finance Act 2009, Sections 101 and 102 (Machine Games
Duty) (Appointed Day) Order 2013**

Made - - - -

17th January 2013

The Treasury, in exercise of the power conferred by section 104(3) and (4) of the Finance Act 2009^(a), make the following Order:

Citation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Machine Games Duty) (Appointed Day) Order 2013.

Appointed day

2. The day appointed as the day on which sections 101 and 102 of the Finance Act 2009 come into force for the purposes of machine games duty^(b) (including any penalties assessed in relation to that duty) is 1st February 2013.

Desmond Swayne
Robert Goodwill

17th January 2013

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2009 c.10.

(b) Finance Act 2012, Schedule 24.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1 February 2013 as the day on which those parts of the interest regime set out in sections 101 to 103 of the Finance Act 2009(a) about late payment and repayment interest come into force in relation to machine games duty.

Section 101 applies late payment interest to any sum due by virtue of any enactment to HM Revenue and Customs (HMRC) but paid late. Schedule 53 to the Finance Act 2009 applies section 101 and makes provisions concerning the amounts, start date and end dates for charging late payment interest as well as further provision to clarify the effect of late payment interest on certain reliefs.

Section 102 applies repayment interest to any amount that is payable by HMRC to any person by virtue of an enactment. Schedule 54 to the Finance Act 2009 applies section 102 and makes provisions concerning the amounts, and start date, for the accrual of repayment interest

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(b).

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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- (a) 2009 c.10.
(b) S.I. 2011/2446.

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