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STATUTORY INSTRUMENTS

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**2014 No. 992**

The Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014 and comes into force on 6th May 2014.

(2) This Order has effect in relation to payments which are due and payable in respect of the tax year 2014-15 and subsequent tax years.