
STATUTORY INSTRUMENTS

2014 No. 992

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

Consequential provisions

7. In section 684 of the Income Tax (Earnings and Pensions) Act 2003 (PAYE regulations)—
- (a) in subsection (2) in item 6(c) after “such interest” insert “or interest under section 101 of FA 2009”(1); and
 - (b) in subsection (4) after “the above list” insert “or by section 101 of FA 2009, in connection with sums due to the Commissioners under the PAYE Regulations(2),”.

(1) The term “FA 2009” is defined by Part 1 of Schedule 1 to the Income Tax (Earnings and Pensions) Act 2003 (“ITEPA”) as meaning the Finance Act 2009.

(2) The term “the Commissioners” is defined in section 684(7C) of ITEPA as meaning the Commissioners for Her Majesty’s Revenue and Customs. Section 684(7C) was inserted by section 145 of the Finance Act 2003 and amended by paragraph 7 of Schedule 58 to the Finance Act 2009.