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STATUTORY INSTRUMENTS

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**2022 No. 1277**

**The Finance Act 2009, Finance (No. 3) Act  
2010 and Finance Act 2021 (Value Added Tax)  
(Interest) (Appointed Days) Regulations 2022**

**Appointed Days**

2.—(1) 6th December 2022 is appointed as the day on which section 102(2)(c) of the Finance Act 2009 comes into force for the purposes of making an order under that provision for the purposes of value added tax.

(2) 1st January 2023 is appointed as the day on which—

- (a) Schedule 29 to the Finance Act 2021 (which amends section 102 of, and Schedules 54 and 54A to, the Finance Act 2009) comes into force, except that paragraph 3(3) of that Schedule does not come into force to the extent that it makes provision relating to paragraph 4(1) of Schedule 11 to the Value Added Tax Act 1994(1);
- (b) sections 101 and 102(2) of the Finance Act 2009 (late payment interest on sums due to HMRC and repayment interest on sums to be paid by HMRC), so far as the latter is not already in force, come into force for the purposes of value added tax including any penalties assessed in relation to that tax;
- (c) paragraphs 1 and 5 of Schedule 9 to the Finance (No. 3) Act 2010 (which amends section 104 of the Finance Act 2009) come into force;
- (d) paragraphs 4 and 12 of Schedule 9 to the Finance (No. 3) Act 2010 (which insert section 103A and Schedule 54A into the Finance Act 2009) come into force for the purposes of value added tax including any penalties assessed in relation to that tax.

(3) In this regulation, “value added tax” means—

- (a) value added tax charged in accordance with the Value Added Tax Act 1994, and
- (b) amounts recoverable under paragraph 5(2) of Schedule 11 to the Value Added Tax Act 1994 (amounts shown on invoices as VAT),

but does not include value added tax on the importation of goods into the United Kingdom unless that tax is required to be accounted for in accordance with the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019(3).

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(1) 1994 c. 23. Paragraph 4(1) was substituted by section 17(3) of the Finance Act 2003 (c. 14).  
(2) Section 102(4) was amended by paragraph 2 of Schedule 29 to the Finance Act 2021.  
(3) S.I. 2019/60.