

**2024 No. 133 (C. 9)**

**TAXES**

**The Finance Act 2009, Sections 101 and 102 (Electronic Sales  
Suppression) (Appointed Day) Order 2024**

*Made* - - - - *6th February 2024*

The Treasury make this Order in exercise of the powers conferred by section 104(3) and (4) of the Finance Act 2009<sup>(a)</sup>.

**Citation**

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Electronic Sales Suppression) (Appointed Day) Order 2024.

**Appointed Day**

2. 4th March 2024 is appointed as the day on which sections 101 and 102 of the Finance Act 2009 (late payment interest and repayment interest) come into force for the purposes of penalties assessed under Schedule 14 to the Finance Act 2022<sup>(b)</sup> (penalties in relation to electronic sales suppression tools).

6th February 2024

*Joy Morrissey*  
*Amanda Milling*  
Two of the Lords Commissioners of His Majesty's Treasury

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(a) 2009 c. 10.  
(b) 2022 c. 3.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Schedule 14 to the Finance Act 2022 (c. 3) provides for penalties in relation to electronic sales suppression tools (“electronic sales suppression penalties”).

The Order appoints 4th March 2024 as the day on which sections 101 and 102 of the Finance Act 2009 (c. 10) (“the 2009 Act”) come into force for the purposes of electronic sales suppression penalties. Those sections of the 2009 Act provide, respectively, for late payment interest on amounts payable to His Majesty’s Revenue and Customs (“HMRC”) and repayment interest on amounts payable or repaid by HMRC. The relevant rates of interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 (S.I. 2011/2446) which were made under section 103 of the 2009 Act.

A Tax Information and Impact Note has not been prepared for the instrument as it gives effect to a previously announced policy and is an appointed day order.

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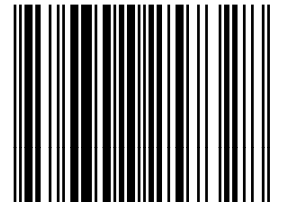
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£5.78

<http://www.legislation.gov.uk/id/uksi/2024/133>

ISBN 978-0-34-825732-8



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