



2014 CHAPTER 7

Payment of the charge

5. In paragraph 4A of Schedule 6 to the 2008 Act (payment to the Department), after sub-paragraph (2) insert—

“(2A) The regulations may—

- (a) provide for the time when and manner in which the gross or net proceeds of the charge are to be paid to the Department;
- (b) provide for the payment of interest for late payment of the gross or net proceeds of the charge to the Department.”.