



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART X

#### PENALTIES, ETC.

#### [<sup>F1</sup>103A Interest on penalties.

A penalty under any of the provisions of [<sup>F2</sup>Part II, IV or VA] or this Part of this Act [<sup>F3</sup>(other than section 98C)] [<sup>F4</sup>, or Schedule 18 to the Finance Act 1998,] shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.]

#### Textual Amendments

- F1** S. 103A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 33; S.I. 1998/3173, art. 2](#)
- F2** Words in s. 103A substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(8\)](#)
- F3** Words in s. 103A inserted (1.6.2019) by [The Finance Act 2009, Sections 101 and 102 \(Disclosure of Tax Avoidance Schemes Penalties\) \(Appointed Day and Consequential Provisions\) Order 2019 \(S.I. 2019/918\), art. 3](#)
- F4** Words in s. 103A inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 40; S.I. 1998/3173, art. 2](#)

#### Modifications etc. (not altering text)

- C1** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C2** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with s. 83(6)))
- C3** S. 103A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- C4** S. 103A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C5** S. 102 applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), reg. 90P(5) (as inserted (6.4.2004) by [S.I. 2004/770](#), regs. 1(1), 23)
- C6** S. 103A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **210(6)**
- C7** S. 103A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C8** S. 103A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(5)** (with reg. 1(4)(6))
- C9** S. 103A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(5)**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)