



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Assessments of VAT and other payments due

[^{F1}77ZA Late payment interest on amounts of VAT due

Interest charged under section 101 of the Finance Act 2009 on an amount of VAT (or an amount enforceable as if it were VAT) may be enforced as if it were an amount of VAT due from the person liable for the amount on which the interest is charged.]

Textual Amendments

- F1** S. 77ZA inserted (1.1.2023) by [The Finance Act 2009, Sections 101 and 102 \(Value Added Tax\) \(Late Payment Interest and Repayment Interest\) \(Exceptions and Consequential Amendments\) Order 2022](#) (S.I. 2022/1298), arts. 1(2), **3(5)**

Modifications etc. (not altering text)

- C1** S. 77ZA applied (with modifications) (1.5.2023) by [S.I. 2023/68, art. 16D](#) (as inserted by [The Value Added Tax \(Margin Schemes and Removal or Export of Goods: VAT-related Payments\) \(Late Payment Interest and Repayment Interest\) \(Amendment\) Order 2023](#) (S.I. 2023/412), arts. 1, **2(2)**)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 77ZA.