

**Changes to legislation:** Taxation (Cross-border Trade) Act 2018, Cross Heading: Finance Act 2009 is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

#### PART 2

##### AMENDMENTS OF OTHER ENACTMENTS

##### *Finance Act 2009*

115 The Finance Act 2009 is amended as follows.

##### Commencement Information

**I1** Sch. 8 para. 115 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

116 In section 101 (late payment interest on sums due to HMRC), omit subsections (10) and (11).

##### Commencement Information

**I2** Sch. 8 para. 116 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

117 In section 108 (suspension of penalties during currency of agreement for deferred payment), in the table in subsection (5), in the entry relating to value added tax, omit “ or under paragraph 16F of Schedule 3B, or paragraph 26 of Schedule 3BA, to that Act ”.

##### Commencement Information

**I3** Sch. 8 para. 117 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

118 (1) Schedule 55 (penalty for failure to make returns etc) is amended as follows.

(2) In paragraph 1—

- (a) in sub-paragraph (4), in the definition of “filing date”, omit “(or, in the case of a return mentioned in item 7AA or 7AB of the Table, to the tax authorities to whom the return is required to be delivered)”, and
- (b) in the table, omit items 7AA and 7AB (returns relating to Schedules 3BA and 3B to the Value Added Tax Act 1994).

(3) In paragraph 13A, in sub-paragraph (1), for “7A to 7B” substitute “ 7A, 7B ”.

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**Commencement Information**

**I4** Sch. 8 para. 118 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

119 In paragraph 1 of Schedule 56 (penalty for failure to make payments on time), in the table—

- (a) omit items 6BA and 6BB (amounts payable under returns relating to Schedules 3B and 3BA to the Value Added Tax Act 1994), and
- (b) omit items 13AA and 13AB (amounts assessed under section 73(1) of the Value Added Tax Act 1994 by virtue of Schedules 3B and 3BA of that Act).

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**Commencement Information**

**I5** Sch. 8 para. 119 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

**Changes to legislation:**

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

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

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)