## SCHEDULE 1

## TRANSITIONAL PROVISIONS AND SAVINGS

## PART 2

## SPECIFIC PROVISIONS

Interest on unpaid tax: disapplication of regulation 82 for tax years before the tax year ending 5th April 1993

**19.** Regulation 82 (interest on tax overdue) does not apply in relation to unpaid tax in respect of a tax year ending on or before 5th April 1992.