Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 1

TRANSITIONAL PROVISIONS AND SAVINGS

PART 2

SPECIFIC PROVISIONS

Interest on unpaid amounts: disapplication of regulation 14 for tax years before the tax year ending 5th April 1993

1. Regulation 14 (interest on amounts overdue) does not apply in relation to unpaid amounts in respect of a tax year ending on or before 5th April 1992.

Interest on overpaid tax: disapplication of regulation 15 for tax years before the tax year ending 5th April 1993

2. Regulation 15 (interest on overpaid amount) does not apply to tax which was paid by an employer in respect of a tax year ending on or before 5th April 1993.