
STATUTORY INSTRUMENTS

2010 No. 1878

The Finance Act 2009, Sections 101 to 103 (Appointed
Day and Supplemental Provision) Order 2010

Supplemental provision

3. Interest charged under section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC) on an amount enforceable as if it were bank payroll tax may be enforced as if it were an amount of bank payroll tax.