
STATUTORY INSTRUMENTS

2014 No. 992

The Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014

Consequential provisions

- 9.—(1) The PAYE Regulations are amended as follows.
- (2) In regulation 2 (interpretation) omit the definition of “reckonable date”.
- (3) In regulation 72 (recovery from employee of tax not deducted by employer)—
- (a) in paragraph (7) for “regulation 82 (interest on tax overdue)” substitute “section 101 of the Finance Act 2009”; and
- (b) omit paragraph (8).
- (4) In regulation 81 (employee liability if tax unpaid after regulation 80 determination)(1)—
- (a) in paragraph (6) for “regulation 82 (interest on tax overdue)” substitute “section 101 of the Finance Act 2009”; and
- (b) omit paragraph (7).
- (5) Omit regulations 82 (interest on overdue tax)(2) and 83 (interest on tax overpaid).
- (6) In regulation 84 (recovery of tax and interest)(3)—
- (a) in paragraph (1)(a) for “, 79(2)(b) or 82(2)” substitute “or 79(2)(b)”; and
- (b) in the second entry in column 1 of Table 4 in paragraph (3)—
- (i) after “77(6)” insert “and”; and
- (ii) omit “and 82(2)”.
- (7) In the list in regulation 218(4) (certificate that sum due)(4) omit the entry relating to regulation 82.
- (8) In the list in regulation 219(2) (payment by cheque)(5) omit the entries relating to regulations 82 and 83(2)(b).

(1) Regulation 81 has been amended but the amendments are not relevant to these Regulations.

(2) Regulation 82 has been amended by regulation 16 of [S.I. 2007/1077](#), regulation 10 of [S.I. 2008/782](#), regulation 39 of [S.I. 2012/822](#) and regulation 33 of [S.I. 2013/521](#).

(3) Regulation 84 has been amended by regulation 11 of [S.I. 2008/782](#) and regulation 40 of [S.I. 2012/822](#).

(4) Regulation 218 has been amended but the amendments are not relevant to these Regulations.

(5) Regulation 219 has been amended but the amendment is not relevant to these Regulations.