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STATUTORY INSTRUMENTS

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**2014 No. 992 (C. 45)**

**INCOME TAX  
SOCIAL SECURITY**

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

<i>Made</i>	- - - -	<i>10th April 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>14th April 2014</i>
<i>Coming into force</i>		<i>6th May 2014</i>

THE FINANCE ACT 2009, SECTIONS 101 AND 102 (INTEREST ON LATE PAYMENTS AND REPAYMENTS), APPOINTED DAYS AND CONSEQUENTIAL PROVISIONS ORDER 2014

1. Citation, commencement and effect
2. Interpretation
3. Appointed Days
4. Consequential provisions
5. In section 162(4)(a) of the Social Security Administration Act 1992...
6. In section 142(4)(a) of the Social Security Administration (Northern Ireland)...
7. In section 684 of the Income Tax (Earnings and Pensions)...
8. (1) In section 749 of the Income Tax (Trading and...
9. (1) The PAYE Regulations are amended as follows.
10. (1) Schedule 4 to the Contributions Regulations (provisions derived from...
11. The Income Tax (Construction Industry Scheme) Regulations 2005 are amended...  
Signature  
Explanatory Note