
STATUTORY INSTRUMENTS

2018 No. 87

The Help-to-Save Accounts Regulations 2018

Payments by and to HMRC

17.—(1) Any amount which is payable by virtue of an assessment made, or treated as made, under these Regulations is payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.

(2) Paragraph (1) is subject to any proceedings relating to appeal.

(3) Sections 101 and 103 of the Finance Act 2009⁽¹⁾ apply for late payment interest on any amount that is payable to HMRC under these Regulations which amount is to be treated as income tax for this purpose.

(4) Sections 102 and 103 of that Act apply for repayment interest on any amount that is payable by HMRC under these Regulations which amount payable is to be treated as a repayment of an overpayment of income tax.