
STATUTORY INSTRUMENTS

2022 No. 1298

VALUE ADDED TAX

The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022

*Made - - - - 7th December 2022
Laid before the House of
Commons - - - - 9th December 2022
Coming into force in accordance with article 1(2) and
(3)*

The Treasury make this Order in exercise of the powers conferred by section 39 of the Value Added Tax Act 1994(1) and sections 102(2)(c) and 104(5) to (7) of the Finance Act 2009(2).

(1) 1994 c. 23. Section 39(1) was amended by paragraph 41 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Subsection (3)(ba) was inserted by section 77(2)(c) of the Finance Act 2009 (c. 10).

(2) 2009 c. 10. S.I. 2022/1277 appoints 6th December 2022 as the day on which section 102(2)(c) comes into force for the purposes of making an order under that provision for the purposes of value added tax.

Changes to legislation:

There are currently no known outstanding effects for the The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022, Introductory Text.