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STATUTORY INSTRUMENTS

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**2022 No. 1298**

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

**PART 2**

**Exceptions**

**[<sup>F1</sup>Exception from section 101 of the Finance Act 2009 - late payment interest**

**1A.**—(1) Section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC) does not apply to annual accounting scheme instalments.

(2) In paragraph (1) “annual accounting scheme instalment” means an amount payable to HMRC by virtue of regulation 50(2)(a) of the VAT Regulations.]

**F1** Art. 1A inserted (15.3.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. [334\(1\)\(4\)\(5\)](#)

**Exceptions from section 102 of the Finance Act 2009 - repayment interest**

**2.**—(1) Section 102 of the Finance Act 2009 (repayment interest on sums to be paid by HMRC)(1) does not apply to an amount that is payable by HMRC to any person under the provisions listed in paragraph (2) if the amount is payable otherwise than in consequence of a return made by the person in accordance with regulation 25 of the VAT Regulations (making of returns)(2).

(2) The provisions referred to in paragraph (1) are—

- (a) section 33 of VATA 1994 (refunds of VAT in certain cases)(3);
- (b) section 33A of VATA 1994 (refunds of VAT to museums and galleries)(4);
- (c) section 33B of VATA 1994 (refunds of VAT to academies)(5);
- (d) section 33C of VATA 1994 (refunds of VAT to charities within section 33D)(6);

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- (1) [S.I. 2022/1277](#) appoints 1st January 2023 as the day on which section 102 comes into force for the purposes of value added tax and commences amendments made to that section by paragraph 2 of Schedule 29 to the Finance Act 2021.
- (2) Regulation 25 was amended by [S.I. 2000/258](#), [S.I. 2000/794](#), [S.I. 2004/1675](#), [S.I. 2009/2978](#), [S.I. 2012/1899](#), [S.I. 2020/1545](#) and [S.I. 2021/715](#).
- (3) Section 33 was amended by paragraph 95 of Schedule 13 to the Merchant Shipping Act 1995 (c. 21), paragraph 129(2) of Schedule 17 to the Communications Act 2003 (c. 21), Part 1 of Schedule 3 to the Public Health etc. (Scotland) Act 2008 (asp 5), paragraph 59(2) of Schedule 4 to the Local Transport Act 2008 (c. 26), paragraph 217 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13), section 39 of the Finance Act 2018 (c. 3), paragraph 31 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22) and section 100 of the Finance Act 2021.
- (4) Section 33A was inserted by section 98(2) of the Finance Act 2001 (c. 9) and amended by paragraph 33 of Schedule 39 to the Finance Act 2008 (c. 9) and paragraph 32 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.
- (5) Section 33B was inserted by section 76(1) of the Finance Act 2011 (c. 11) and amended by paragraph 33 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.
- (6) Section 33C was inserted by section 66(1) of the Finance Act 2015 (c. 11) and amended by paragraph 34 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.

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**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, PART 2. (See end of Document for details)

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- (e) section 33E(2) of VATA 1994 (power to extend refunds of VAT to a specified person)(7);
- (f) section 35 of VATA 1994 (refunds of VAT to persons constructing certain buildings)(8);
- (g) section 36 of VATA 1994 (bad debts)(9) in circumstances where the person is making the claim in accordance with regulation 166(2) of the VAT Regulations (the making of a claim to the Commissioners);
- (h) section 39 of VATA 1994 (repayment of VAT to those in business overseas)(10);
- (i) paragraph 19 of Schedule 9ZA to VATA 1994 (refunds in relation to new means of transport supplied to member States)(11);
- (j) regulation 111(5) of the VAT Regulations (exceptional claims for VAT relief)(12).

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#### Commencement Information

**II** Art. 2 in force at 1.1.2023, see [art. 1\(2\)](#)

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- (7) Section 33E was inserted by section 122 of the Finance Act 2016 (c. 24) and amended by paragraph 35 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.
  - (8) Section 35 was amended by section 30 of the Finance Act 1996 (c. 8), paragraph 4 of Schedule 29 to the Finance Act 2012 (c. 14), paragraph 37 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 and S.I. 2001/2305.
  - (9) Section 36 was amended by Part IV(3) of Schedule 18 to the Finance Act 1997, section 23 and Part II of Schedule 27 to the Finance Act 1998 (c. 36), section 15 of the Finance Act 1999 (c. 15) and section 22(2) and Part 2(1) of Schedule 40 to the Finance Act 2002 (c. 23).
  - (10) Section 39 was amended by section 77(2) of the Finance Act 2009, paragraph 5 of Schedule 29 to the Finance Act 2012 and paragraph 41 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.
  - (11) Schedule 9ZA was inserted by paragraph 2 of Schedule 2(1) to the Taxation (Post-transition Period) Act 2020 (c. 26).
  - (12) Regulation 111(5) was amended by S.I. 1997/1086.

**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, PART 2.