STATUTORY INSTRUMENTS

# 2026 No. 994 (C. 81)

# CARBON BORDER ADJUSTMENT MECHANISM

## The Finance Act 2009, Sections 101 and 102 (Carbon Border Adjustment Mechanism) (Interest) (Appointed Day) Order 2026

*Made - - - -* *8th September 2026*

The Treasury make this Order in exercise of the powers conferred by section 104(3) and (4) of the Finance Act 2009(**a**).

### Citation

**1.** This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Carbon Border Adjustment Mechanism) (Interest) (Appointed Day) Order 2026.

### Appointed Day

**2.** 1st January 2027 is appointed as the day on which sections 101 (late payment interest on sums due to His Majesty's Revenue and Customs) and 102 (repayment interest on sums to be paid by His Majesty's Revenue and Customs) of the Finance Act 2009 come into force for the purposes of the carbon border adjustment mechanism(**b**), including any penalties assessed in relation to that tax.

*Claire Hughes*
*Christian Wakeford*
8th September 2026 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2009 c. 10.
(**b**) See Part 5 of the Finance Act 2026 (c. 11), which introduces the carbon border adjustment mechanism as a tax.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 1st January 2027 as the day on which sections 101 and 102 of the Finance Act 2009 come into force for the purposes of the carbon border adjustment mechanism.

Section 101 provides for late payment interest on sums due to His Majesty's Revenue and Customs under an enactment but paid late. Section 102 provides for repayment interest on sums to be paid by His Majesty's Revenue and Customs.

The effect of this Order is to apply the Finance Act 2009 interest regime for the purposes of the carbon border adjustment mechanism, including any penalties assessed in relation to that tax.

A Tax Information and Impact Note covering this instrument was published on 26 November 2025 alongside the Budget 2025. This will be updated and available on the website at https://www.gov.uk/government/publications/introduction-of-carbon-border-adjustment-mechanism/carbon-border-adjustment-mechanism.

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