STATUTORY INSTRUMENTS

2019 No. 918 (C. 23)

TAXES

SOCIAL SECURITY

The Finance Act 2009, Sections 101 and 102 (Disclosure of Tax Avoidance Schemes: Penalties) (Appointed Day and Consequential Provisions) Order 2019

Made - - - -	*9th May 2019*
Laid before the House of Commons	*10th May 2019*
Coming into force - -	*1st June 2019*

The Treasury, in exercise of the powers conferred by section 104(3) to (7) of the Finance Act 2009**(a)**, make the following Order:

Citation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Disclosure of Tax Avoidance Schemes: Penalties) (Appointed Day and Consequential Provisions) Order 2019.

Appointed Days

2. 1st June 2019 is appointed as the day on which sections 101(**b**) and 102 of the Finance Act 2009 come into force for the purposes of penalties under—

(a) section 98C of the Taxes Management Act 1970(**c**) (penalties for failure to comply with the disclosure of tax avoidance schemes regime(**d**));

(b) regulation 22 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012(**e**) (penalties for failure to comply with the disclosure of tax avoidance schemes regime in relation to national insurance contributions).

(**a**) 2009 c. 10.
(**b**) Section 101 was amended by paragraph 20(2) of Schedule 22 to the Finance Act 2014 (c. 26).
(**c**) 1970 c. 9; section 98C was inserted by section 315(1) of the Finance Act 2004 (c. 12) and has been amended by section 108(9) of the Finance Act 2007 (c. 11); paragraph 7 of Schedule 38 to the Finance Act 2008 (c. 9); paragraph 10 of Schedule 17 to the Finance Act 2010 (c. 13); section 223(4) of the Finance Act 2013 (c. 29); sections 275 and 284(5) to (10) of the Finance Act 2014 (c. 26); and paragraphs 3, 8, 11, 13, 15 and 18 of Schedule 17 to the Finance Act 2015 (c. 11).
(**d**) The disclosure of tax avoidance schemes regime is contained in Part 7 of the Finance Act 2004.
(**e**) S.I. 2012/1868, amended by S.I. 2013/2600, 2015/531, 2017/1174 and 2017/1308; contains the disclosure of tax avoidance schemes regime applicable to national insurance contributions.

Consequential provision

3. In section 103A(**a**) of the Taxes Management Act 1970 (interest on penalties), after "this Part of this Act" insert "(other than section 98C)".

Mike Freer
Paul Maynard

9th May 2019 — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2 of this Order appoints 1st June 2019 as the day on which the provisions about late payment and repayment interest set out in sections 101 and 102 (and Schedules 53 and 54) of the Finance Act 2009 (c. 10) come into force in relation to penalties under

— section 98C of the Taxes Management Act 1970 (c. 9) in connection with the disclosure of tax avoidance schemes regime in Part 7 of the Finance Act 2004 (c. 12);

— regulation 22 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012 (S.I. 2012/1836) in connection with the disclosure of tax avoidance schemes regime in relation to national insurance contributions contained in the same Regulations.

Section 101 applies late payment interest to any sum due by virtue of an enactment to HM Revenue and Customs (HMRC) but paid late. Section 102 applies repayment interest to any amount payable by HMRC to any person by virtue of an enactment.

The current applicable rates in respect of late payment interest and repayment interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 (S.I. 2011/2446).

Article 3 of this Order makes a consequential amendment to ensure that from 1st June 2019 the interest provisions in section 103A of the Taxes Managements Act 1970 will not apply to penalties under section 98C of the Taxes Management Act 1970. By virtue of regulation 24 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012, this amendment will also have effect in relation to penalties under regulation 22 of those Regulations.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

© Crown copyright 2019

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

(**a**) Section 103A was inserted by paragraph 33 of Schedule 19 to the Finance Act 1994 (c. 9) and amended by section 115(8) of the Finance Act 1995 (c. 4) and paragraph 40 of Schedule 19 to the Finance Act 1998 (c. 36).

£4.90

UK201905091009 05/2019 19585

http://www.legislation.gov.uk/id/uksi/2019/918

ISBN 978-0-11-118688-6

