STATUTORY INSTRUMENTS

2021 No. 445 (C. 16)

SOCIAL SECURITY

The Finance Act 2009, Sections 101 and 102 (Social Security Contributions, Intermediaries) (Appointed Day) Order 2021

Made - - - - 31st March 2021

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 (Social Security Contributions, Intermediaries) (Appointed Day) Order 2021.

Appointed Day

2. 6th April 2021 is appointed as the day on which sections 101 (late payment interest) and 102 (repayment interest) of the Finance Act 2009 come into force in relation to amounts payable or paid to Her Majesty's Revenue and Customs under Part 3AA of Schedule 4 to the Social Security Contributions Regulations 2001(**b**).

Maggie Throup
Michael Tomlinson
31st March 2021 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Order appoints 6th April 2021 as the day on which the interest regime set out in sections 101 and 102 (including Schedules 53 and 54) of the Finance Act 2009 come into force in relation to amounts payable under Part 3AA of Schedule 4 to the Social Security Contributions Regulations 2001 (S.I. 2001/1004). These provisions of S.I. 2001/1004 deal with the recovery of national insurance contributions debts arising under Part 2 of the Social Security Contributions (Intermediaries) Regulations 2000 (S.I. 2000/727).

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

(**a**) 2009 c. 10.
(**b**) S.I. 2001/1004. Part 3AA was inserted by S.I. 2020/1220 and subsequently amended by 2021/308.

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