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**Status:** Point in time view as at 21/07/2009. This version of this part contains provisions that are not valid for this point in time.  
**Changes to legislation:** Finance Act 2009, Part 2 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 53

### LATE PAYMENT INTEREST

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Point in time view as at 21/07/2009. This version of this part contains provisions that are not valid for this point in time.

**Changes to legislation:**

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