



Taxes Management Act 1970

1970 CHAPTER 9

PART X

PENALTIES, ETC.

[^{F1}103A Interest on penalties.

A penalty under any of the provisions of Part II or VA or this Part of this Act shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.]

Textual Amendments

F1 S. 103A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 33](#); [S.I. 1998/3173](#), art. 2

Status:

Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation:

Taxes Management Act 1970, Section 103A is up to date with all changes known to be in force on or before 31 July 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.