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**Changes to legislation:** Finance Act 1994, Cross Heading: Interest on overdue tax or tax recovered is up to date with all changes known to be in force on or before 24 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 19 **U.K.**

#### MANAGEMENT: OTHER AMENDMENTS

#### **PART I U.K.**

#### AMENDMENTS OF MANAGEMENT ACT

#### *Interest on overdue tax or tax recovered*

<sup>F1</sup>23 .....

#### **Textual Amendments**

**F1** Sch. 19 para. 23 repealed and superseded (29.4.1996 with effect in accordance with s. 121(8) of the repealing Act) by 1996 c. 8, ss. 131(3), 205(1)(2), **Sch. 41 Pt. V(6)**, Note 3

24 In subsection (1) of section 87A of the Management Act (interest on overdue corporation tax etc.), for the words “section 10 of the principal Act” there shall be substituted the words “ section 59D of this Act ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)