



Finance Act 2020

2020 CHAPTER 14

PART 4

MISCELLANEOUS AND FINAL

Administration

105 Interest on unpaid tax in case of disaster etc of national significance

- (1) Section 135 of FA 2008 (interest on unpaid tax in case of disaster etc of national significance) is amended as follows.
- (2) In subsection (2), for the words from “arising” to the end substitute “that—
 - (a) arises under or by virtue of an enactment or a contract settlement, and
 - (b) is of a description (if any) specified in the order.”
- (3) In subsection (4)—
 - (a) after “relief period” insert “, in relation to a deferred amount.”;
 - (b) in paragraph (b), after “revoked” insert “or amended so that it ceases to have effect in relation to the deferred amount”.
- (4) In subsection (10)—
 - (a) at the end of paragraph (a), omit “and”;
 - (b) at the end of paragraph (b) insert “, and
 - (c) may specify different dates in relation to liabilities of different descriptions.”
- (5) The amendments made by this section have effect from 20 March 2020.