
STATUTORY INSTRUMENTS

2011 No. 701

The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011

Consequential provision

9. In paragraph 6(1) of Schedule 2 to the Social Security Contributions and Benefits Act 1992 (other provisions)(**1**)—

- (a) for “Section 86 of the Taxes Management Act 1970 (interest on overdue tax)” substitute “Section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC)”; and
- (b) for “section 824 of the Act of 1988 (repayment supplements)” substitute “section 102 of the Finance Act 2009 (repayment interest on sums to be paid by HMRC)”.

(**1**) 1992 c. 4. Paragraph 6(1) was amended by section 59(5) of the Social Security Act 1998 (c. 14).