

---

STATUTORY INSTRUMENTS

---

**2020 No. 979**

The Finance Act 2009, Sections 101 and 102 (Disguised Remuneration Repayment Scheme) (Appointed Day and Consequential Amendment) Order 2020

**Consequential amendment of section 824 Income and Corporation Tax Act 1988**

4. Section 824 of the Income and Corporation Taxes Act 1988 (Repayment supplements: individuals and others)(**1**) does not apply to amounts payable by HMRC under the Disguised Remuneration Repayment Scheme 2020.

---

**(1)** 1988 c. 1. Section 824 was relevantly amended by section 196 of the Finance Act 1994 (c. 9); articles 11 and 20 of SI 2011/701; section 92(4) to (6) of the Finance Act 1997 (c. 16); section 5(11) of, paragraph 73(1) of Schedule 1 to, the Finance Act 2016 (c. 24); section 722 of, paragraph 1 of Schedule 6 to, Income Tax (Earnings and Pensions) Act 2003 (c. 1).