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STATUTORY INSTRUMENTS

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**2022 No. 1298**

The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022

PART 3

Consequential amendments

**Corporation Tax Act 2009**

5.—(1) The Corporation Tax Act 2009(1) is amended as follows.

(2) Omit section 1286 (VAT repayment supplements).

(3) In section 1303 (penalties and interest)(2), in the table in subsection (2), in the entry for interest under section 74 of VATA 1994, for the first column substitute “Interest under section 101 of FA 2009 in respect of an amount of value added tax”.

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**Commencement Information**

**II** [Art. 5](#) in force at 1.1.2023, see [art. 1\(3\)](#)

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(1) [2009 c. 4](#).

(2) The heading to section 1303 was amended by paragraph 36(a) of Schedule 27 to the Finance Act 2021 (coming into force on 1st January 2023. See [S.I. 2022/1278](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022, Section 5.