HMRC - CH143280 - Interest: Late Payment Interest: Special Provisions: Special Provisions For Start Dates: Amounts Postponed Due To Appeal

You must check whether, and from which date, the FA 2009 interest rules apply to the tax or duty you are dealing with. See CH140160 for full details.

Where a person appeals an amount of tax and asks for postponement of payment of tax under TMA70/S55, the late payment interest start date is the start date that would have applied if there had been no appeal.

If the person is successful in their appeal, none of the postponed tax is payable, and therefore there is no late payment interest.

If any of the postponed amount becomes payable, the late payment interest start date in respect of that amount is the date which would have been the late payment interest start date if there had been no appeal.

See CH143300 for an example.

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