STATUTORY INSTRUMENTS

2026 No. 1024 (C. 85)

EXCISE

The Finance Act 2009 (Section 101) (Vaping Products Duty) (Appointed Day) Order 2026

Made - - - - 14th September 2026

The Treasury make this Order in exercise of the powers conferred by section 104(3) and (4)(a) of the Finance Act 2009(**1**).

Citation

1 This Order may be cited as the Finance Act 2009 (Section 101) (Vaping Products Duty) (Appointed Day) Order 2026.

Interpretation

2 In this Order, "vaping products duty" has the meaning given in section 115 of the Finance Act 2026 (excise duty: charge)(**2**).

Appointed Day

3 1st October 2026 is appointed as the day on which section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC)(**3**) comes into force for the purposes of vaping products duty and penalties under Part 4 of the Finance Act 2026.

Claire Hughes
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

14th September 2026

(**1**) 2009 c. 10.
(**2**) 2026 c. 11.
(**3**) Subsections (10) and (11) of section 101 were repealed by paragraph 116 of Part 2 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st October 2026 as the day on which the interest regime set out in section 101 of the Finance Act 2009 (c. 10) on late payment interest comes into force for the purposes of vaping products duty. Section 101 has already been brought into force for other purposes.

Section 101 applies late payment interest to any sum due by virtue of an enactment to His Majesty's Revenue and Customs but paid late.

The current applicable rate in respect of late payment interest is set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 (S.I. 2011/2446, as amended by the Taxes and Duties, etc (Interest Rate) (Amendment) Regulations 2025 (S.I. 2025/386)). Those Regulations were made in exercise of the powers conferred by section 103 of the Finance Act 2009.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and is an appointed day order.