
Changes to legislation: Finance Act 2008, Paragraph 17 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 40

PENALTIES: AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 17 In paragraph 21 (double jeopardy)—
- (a) for “P is” substitute “ A person is ”,
 - (b) after “1” insert “ , 1A ”, and
 - (c) for “P has” substitute “ the person has ”.

Commencement Information

II Sch. 40 para. 17 in force at 1.4.2009 by S.I. 2009/571, art. 2

Changes to legislation:

Finance Act 2008, Paragraph 17 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)