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**Changes to legislation:** Finance Act 2008, Paragraph 7 is up to date with all changes known to be in force on or before 23 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](#)

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## SCHEDULES

### SCHEDULE 40

#### PENALTIES: AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 7 In paragraph 5(1) (potential lost revenue: normal rule), after “document” insert “ (including an inaccuracy attributable to a supply of false information or withholding of information) ”.

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#### **Commencement Information**

- II** [Sch. 40 para. 7](#) in force at 1.4.2009 by [S.I. 2009/571](#), [art. 2](#)

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**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\(2\)](#)