
Changes to legislation: Finance Act 2008, Paragraph 8 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](#)

SCHEDULES

SCHEDULE 40

PENALTIES: AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 8 (1) Paragraph 6 (potential lost revenue: multiple errors) is amended as follows.
- (2) In sub-paragraphs (1) and (2), after “penalty” insert “ under paragraph 1 ”.
- (3) In sub-paragraph (5), after “calculating” insert “ for the purposes of a penalty under paragraph 1 ”.

Commencement Information

II [Sch. 40 para. 8](#) 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\(2\)](#)