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SCHEDULES

SCHEDULE 35

Section 274

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Introduction

- 1 In this Schedule a reference to an “information duty” is to a duty arising under any of the following provisions to provide information or produce a document—
- [^{F1}(za) section 236C(1) (duty to make return to HMRC);]
 - (a) section 255 (duty to provide information or produce document);
 - (b) section 257 (ongoing duty to provide information);
 - (c) section 258 (duty of person dealing with non-resident promoter);
 - (d) section 259 (monitored promoter: duty to provide information about clients);
 - (e) section 260 (intermediaries: duty to provide information about clients);
 - (f) section 261 (duty to provide information about clients following enquiry);
 - [^{F2}(g)
 - (h) section 263 (information about monitored promoter's address).
 - [^{F3}(i) paragraph 1, 2, 5 or 5A of Schedule 36 of FA 2008 (information and inspection powers) as it has effect as a result of section 272A.]

Textual Amendments

- F1** Sch. 35 para. 1(za) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), Sch. 30 para. 8(2)(a)
- F2** Sch. 35 para. 1(g) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of Finance Act 2021 (c. 26), Sch. 30 para. 8(2)(b)
- F3** Sch. 35 para. 1(i) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), Sch. 30 para. 8(2)(c)

Penalties for failure to comply

- 2 (1) A person who
- [^{F4}(a)] fails to comply with a duty imposed by or under this Part mentioned in column 1 of the Table is liable to a penalty not exceeding the amount shown in relation to that [^{F5}duty] in column 2 of the Table[^{F6}, or-
 - (b) deliberately obstructs an officer of Revenue and Customs in the course of an inspection under paragraph 10 of Schedule 36 to FA 2008, as it has effect as a result of section 272A, that has been approved by the tribunal is liable to a penalty not exceeding the relevant amount (see sub-paragraph (3A)).]

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TABLE

<i>Column 1</i>	<i>Column 2</i>
<i>Provision [^{F7}or duty]</i>	<i>Maximum penalty (£)</i>
[^{F8} Section 236B(1) (promotion of arrangements or proposal of a description specified in a stop notice)	the relevant amount (see subparagraphs (2A) and (2B))
Section 236B(3)(a), (4)(a) or (5)(a) (requirement to notify persons who are subject to a stop notice)	£10,000
Section 236B(3)(b), (4)(b) or (5)(b) (requirement to notify HMRC of persons who are subject to a stop notice)	£25,000
Section 236C(1) (duty to make return to HMRC)	£5,000
Section 236J(1) (requirement to notify clients and intermediaries of stop notice)	£5,000]
Section 249(1) (duty to notify clients of monitoring notice)	5,000
Section 249(3) (duty to publicise monitoring notice)	1,000,000
Section 249(10) (duty to include information on correspondence etc)	1,000,000
Section 251 (duty of promoter to notify clients and intermediaries of reference number)	5,000
Section 252 (duty of those notified to notify others of promoter's number)	5,000
Section 253 (duty to notify HMRC of reference number)	the relevant amount (see subparagraph (3))
Section 255 (duty to provide information or produce document)	1,000,000
Section 257 (ongoing duty to provide information or produce document)	1,000,000
Section 258 (duty of person dealing with non-resident promoter)	1,000,000
Section 259 (monitored promoter: duty to provide information about clients)	5,000
Section 260 (intermediaries: duty to provide information about clients)	5,000
Section 261 (duty to provide information about clients following an enquiry)	10,000
F9	F9
...	...

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Section 263 (duty to provide information about 5,000 address)

Section 265 (duty to provide information to 5,000 promoter)

[^{F10}Duty to comply with a notice given under the relevant amount (see sub-paragraph 1 of Schedule 36 to FA 2008 as it has effect paragraph (3A)) as a result of section 272A

Duty to comply with a notice given under paragraph the relevant amount (see sub-2, 5 or 5A of Schedule 36 to FA 2008 as it has effect paragraph (3B))] as a result of section 272A

-
- [^{F11}(1A) In relation to a failure to comply with section 236C(1) the maximum penalty specified in column 2 of the Table is a maximum penalty which may be imposed—
- (a) in respect of each failure to provide the required information or statement (see section 236C(6)) about a relevant client (within the meaning given by that section), and
 - (b) for each day on which a complete return is not provided after the end of the period within which it must be provided (see section 236C(7)).]
- (2) In relation to a failure to comply with section [^{F12}236B(3), (4) or (5), 236J(1),] 249(1), 251, 252, 259 or 260 the maximum penalty specified in column 2 of the Table is a maximum penalty which may be imposed in respect of each person to whom the failure relates.
- [^{F13}(2A) In relation to a failure to comply with section 236B(1), the “relevant amount” is the sum of—
- (a) £100,000 in respect of one or more failures relating to a particular stop notice, and
 - (b) £5,000 for each person to whom arrangements of a description specified in that stop notice, or a proposal for such arrangements, were promoted (within the meaning it has in that section).
- (2B) Where a person fails to comply with section 236B(1) at a time when the person, or another person who the person controls or has significant influence over, is subject to a monitoring notice, sub-paragraph (2A) applies as if—
- (a) in paragraph (a), for “£100,000” there were substituted “ £250,000 ”, and
 - (b) in paragraph (b), for “£5,000” there were substituted “ £10,000 ”.
- (2C) If the maximum penalty that would apply as a result of sub-paragraph (2B) in a particular case appears inappropriately low after taking account of the considerations in sub-paragraph (4), sub-paragraph (2B)(a) applies as if for “£250,000” there were substituted “ £1,000,000 ”.]
- (3) In relation to a failure to comply with section 253, the “relevant amount” is—
- (a) £5,000, unless paragraph (b) or (c) applies;
 - (b) £7,500, where a person has previously failed to comply with section 253 on one (and only one) occasion during the period of 36 months ending with the date on which the current failure occurred;
 - (c) £10,000, where a person has previously failed to comply with section 253 on two or more occasions during the period mentioned in paragraph (b).

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- [^{F14}(3A) Where a person fails to comply with a notice given under paragraph 1 of Schedule 36 to FA 2008 (as it has effect as a result of section 272A) or deliberately obstructs an officer of Revenue and Customs in the course of an inspection under paragraph 10 of that Schedule (as it has effect as a result of that section) that has been approved by the tribunal, the “relevant amount” is—
- (a) in the case of a failure by a person who was subject to a monitoring notice at the time of the failure, or who had control of or had significant influence over such a person, £1,000,000, and
 - (b) in any other case, £5,000.
- (3B) In relation to a failure to comply with a notice given under paragraph 2, 5 or 5A of that Schedule as it has effect as a result of section 272A, the “relevant amount” is the amount for the time being specified in paragraph 39(2) of that Schedule.]
- (4) The amount of a penalty imposed under sub-paragraph (1) is to be arrived at after taking account of all relevant considerations, including the desirability of setting it at a level which appears appropriate for deterring the person, or other persons, from similar failures to comply on future occasions having regard (in particular)—
- (a) in the case of a penalty imposed for a failure [^{F15}relating to any arrangements or proposal promoted by a person], to the amount of fees received, or likely to have been received, by the person in connection with the [^{F16}those arrangements or that proposal];
 - (b) in [^{F17}such a case], to the amount of any tax advantage gained, or sought to be gained, ^{F18}... in relation to the ^{F19}... arrangements or the arrangements implementing the ^{F19}... proposal [^{F20}(including, where the person liable to the penalty is the promoter of those arrangements or that proposal, any advantage that was gained or sought to be gained by the persons to whom the arrangements or proposal were promoted)].
- [^{F21}(5) The references in sub-paragraph (4) to arrangements or a proposal being “promoted” are to be construed in accordance with section 236A(7).
- (6) Sub-paragraphs (5) to (11) of paragraph 13A of Schedule 34 (meaning of “control” and “significant influence”) apply to this paragraph as they apply to Part 2 of that Schedule.]

Textual Amendments

- F4** Words in [Sch. 35 para. 2\(1\)](#) renumbered as Sch. 35 para. 2(1)(a) (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(a\)\(i\)](#)
- F5** Word in [Sch. 35 para. 2\(1\)\(a\)](#) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(a\)\(ii\)](#)
- F6** [Sch. 35 para. 2\(1\)\(b\)](#) and word inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(a\)\(iii\)](#)
- F7** Words in [Sch. 35 para. 2\(1\) Table](#) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(d\)\(i\)](#)
- F8** Words in [Sch. 35 para. 2\(1\) Table](#) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(b\)](#)
- F9** Words in [Sch. 35 para. 2\(1\) Table](#) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(d\)\(ii\)](#)
- F10** Words in [Sch. 35 para. 2\(1\) Table](#) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(c\)](#)

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- F11** Sch. 35 para. 2(1A) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(e\)](#)
- F12** Words in Sch. 35 para. 2(2) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(f\)](#)
- F13** Sch. 35 para. 2(2A)-(2C) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(g\)](#)
- F14** Sch. 35 para. 2(3A)(3B) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(h\)](#)
- F15** Words in Sch. 35 para. 2(4)(a) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(a)
- F16** Words in Sch. 35 para. 2(4)(a) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(b)
- F17** Words in Sch. 35 para. 2(4)(b) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(ii)(a)
- F18** Words in Sch. 35 para. 2(4)(b) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(ii)(b)
- F19** Word in Sch. 35 para. 2(4)(b) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(ii)(c)
- F20** Words in Sch. 35 para. 2(4)(b) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), Sch. 30 para. 8(3)(i)(ii)(d)
- F21** Sch. 35 para. 2(5)(6) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(3\)\(j\)](#)

Daily default penalties for failure to comply

- 3 (1) If the failure to comply with an information duty [^{F22}, other than a duty arising under section 236C(1),] continues after a penalty is imposed under paragraph 2(1), the person is liable to a further penalty or penalties not exceeding the relevant sum for each day on which the failure continues after the day on which the penalty under paragraph 2(1) was imposed.
- (2) In sub-paragraph (1) “the relevant sum” means—
- (a) £10,000, in a case where the maximum penalty which could have been imposed for the failure was £1,000,000;
 - (b) £600, in cases not falling within paragraph (a).

Textual Amendments

- F22** Words in Sch. 35 para. 3(1) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(4\)](#)

Penalties for inaccurate information and documents

- 4 (1) If—
- (a) in complying with an information duty [^{F23} or a requirement to provide evidence under section 236D(2)(d) or 236F(3)(c)], a person provides inaccurate information or produces a document that contains an inaccuracy, and
 - (b) condition A, B or C is met,
- the person is liable to a penalty not exceeding the relevant sum.

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- (2) Condition A is that the inaccuracy is careless or deliberate.
- (3) An inaccuracy is careless if it is due to a failure by the person to take reasonable care.
- (4) For the purpose of determining whether or not a person who is a monitored promoter took reasonable care, reliance on legal advice is to be disregarded if either—
- (a) the advice was not based on a full and accurate description of the facts, or
 - (b) the conclusions in the advice that the person relied on were unreasonable.
- (5) For the purpose of determining whether or not a person who complies with a duty under section 258 took reasonable care, reliance on legal advice is to be disregarded if the advice was given or procured by the monitored promoter mentioned in subsection (1) of that section.
- (6) Condition B is that the person knows of the inaccuracy at the time the information is provided or the document produced but does not inform HMRC at that time.
- (7) Condition C is that the person—
- (a) discovers the inaccuracy some time later, and
 - (b) fails to take reasonable steps to inform HMRC.
- (8) The “relevant sum” means—
- (a) £1,000,000, where the information is provided or document produced in compliance with a duty under section 255, 257 or 258 [^{F24}, or under Schedule 36 to FA 2008 as it has effect as a result of section 272A in a case where the person required to provide the information or produce the document was at the time subject to a monitoring notice];
 - (b) £10,000, where the information is provided in compliance with a duty under section 261;
 - (c) £5,000, where the information is provided or document produced in compliance with a duty under section [^{F25}236C(1), 236D(2)(d), 236F(3)(c),] 259, 260, ^{F26}... or 263 [^{F27} or under Schedule 36 to FA 2008 as it has effect as a result of section 272A in a case not falling within paragraph (a)].
- (9) If the information or document contains more than one inaccuracy, one penalty is payable under this paragraph whatever the number of inaccuracies.

Textual Amendments

- F23** Words in Sch. 35 para. 4(1)(a) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(5)(a)**
- F24** Words in Sch. 35 para. 4(8)(a) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(5)(b)(i)**
- F25** Words in Sch. 35 para. 4(8)(c) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(5)(b)(ii)(a)**
- F26** Word in Sch. 35 para. 4(8)(c) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 30 para. 8(5)(b)(ii)(b)**
- F27** Words in Sch. 35 para. 4(8)(c) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(5)(b)(ii)(c)**

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Power to change amount of penalties

- 5
- (1) If it appears to the Treasury that there has been a change in the value of money since the last relevant date, they may by regulations substitute for the sums for the time being specified in paragraph 2, 3 or 4 such other sums as appear to them to be justified by the change.
 - (2) Regulations under sub-paragraph (1) may include any amendment of paragraph 10(b) that is appropriate in consequence of an amendment made by virtue of sub-paragraph (1).
 - (3) The “relevant date”, in relation to a specified sum, means—
 - (a) the date on which this Act is passed, and
 - (b) each date on which the power conferred by sub-paragraph (1) has been exercised in relation to that sum.

Concealing, destroying etc documents following imposition of a duty to provide information

- 6
- (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document which is subject to a duty under section 255 [^{F28}or 257 or under Schedule 36 of FA 2008 as it has effect as a result of section 272A].
 - (2) Sub-paragraph (1) does not apply if the person acts after the document has been produced to an officer of Revenue and Customs in accordance with the duty, unless the officer has notified the person in writing that the document must continue to be available for inspection (and has not withdrawn the notification).
 - (3) Sub-paragraph (1) does not apply, in a case to which section 268(1) applies, if the person acts after the expiry of the period of 6 months beginning with the day on which a copy of the document was produced in accordance with that section unless, before the expiry of that period, an officer of Revenue and Customs makes a request for the original document under section 268(2)(b).
 - (4) A person who conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document in breach of sub-paragraph (1), is taken to have failed to comply with the duty to produce the document under the provision concerned (but see sub-paragraph (5)).
 - (5) If a person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document which is subject to a duty under more than one of the provisions mentioned in sub-paragraph (1) then—
 - (a) in a case where a duty under section 255 applies, the person will be taken to have failed to comply only with that provision, or
 - (b) in a case where a duty under section 255 does not apply, the person will be taken to have failed to comply only with section 257.

Textual Amendments

F28 Words in [Sch. 35 para. 6\(1\)](#) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(6\)](#)

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Concealing, destroying etc documents following informal notification

- 7 (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document if an officer of Revenue and Customs has informed the person in writing that the person is, or is likely, to be given a notice under [^{F29}section 255 or 257, or under Schedule 36 of FA 2008 as it has effect as a result of section 272A,] the effect of which will, or is likely to, require the production of the document.
- (2) Sub-paragraph (1) does not apply if the person acts—
- (a) at least 6 months after the person was, or was last, informed as described in sub-paragraph (1), or
 - (b) after the person becomes subject to a duty under [^{F30}section 255 or 257, or under Schedule 36 of FA 2008 as it has effect as a result of section 272A,] which requires the document to be produced.
- (3) A person who conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document in breach of sub-paragraph (1), is taken to have failed to comply with the duty to produce the document under the provision concerned (but see sub-paragraph (4)).
- (4) If a person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document which is subject to a duty under more than one of the provisions mentioned in sub-paragraph (1) then—
- (a) in a case where a duty under section 255 applies, the person will be taken to have failed to comply only with that provision, or
 - (b) in a case where a duty under section 255 does not apply, the person will be taken to have failed to comply only with section 257.

Textual Amendments

- F29** Words in [Sch. 35 para. 7\(1\)](#) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(7\)\(a\)](#)
- F30** Words in [Sch. 35 para. 7\(2\)\(b\)](#) substituted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(7\)\(b\)](#)

Failure to comply with time limit

- 8 A failure to do anything required to be done within a limited period of time does not give rise to liability to a penalty under this Schedule if the person did it within such further time, if any, as an officer of Revenue and Customs or the tribunal may have allowed.

Reasonable excuse

- 9 (1) Liability to a penalty under this Schedule does not arise if there is a reasonable excuse for the failure.
- (2) For the purposes of this paragraph—
- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control,
 - (b) if the person relies on any other person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure,

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- (c) if the person had a reasonable excuse for the failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased,
- (d) reliance on legal advice is to be taken automatically not to constitute a reasonable excuse where the person is a monitored promoter if either—
 - (i) the advice was not based on a full and accurate description of the facts, or
 - (ii) the conclusions in the advice that the person relied on were unreasonable, and
- (e) reliance on legal advice is to be taken automatically not to constitute a reasonable excuse in the case of a penalty for failure to comply with section 258, if the advice was given or procured by the monitored promoter mentioned in subsection (1) of that section.

Assessment of penalty and appeals

- 10 Part 10 of TMA 1970 (penalties, etc) has effect as if—
- (a) the reference in section 100(1) to the Taxes Acts were read as a reference to the Taxes Acts and this Schedule,
 - (b) in subsection (2) of section 100, there were inserted a reference to a penalty under this Schedule, other than
 - [^{F31}(i)] a penalty under paragraph 3 of this Schedule in respect of which the relevant sum is £600.
 - [^{F32}(ii)] a penalty in respect of a failure to comply with section 236B(1) unless an officer of Revenue and Customs authorised for the purposes of section 100 of TMA 1970 considers that paragraph 2(2C) of this Schedule applies in relation to that failure;
 - (iii) a penalty in respect of a failure to comply with section 236B(3), (4) or (3), 236C(1) or 236J(1);
 - (iv) a penalty in respect of a failure to comply with a notice given under paragraph 1 of Schedule 36 to FA 2008 as it has effect as a result of section 272A unless paragraph 2(3A)(a) of this Schedule applies in relation to that failure;
 - (v) a penalty in respect of a failure to comply with a notice given under paragraph 2, 5 or 5A of Schedule 36 to FA 2008 as it has effect as a result of section 272A.]

Textual Amendments

- F31** Words in [Sch. 35 para. 10\(b\)](#) renumbered as [Sch. 35 para. 10\(b\)\(i\)](#) (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(8\)\(a\)](#)
- F32** [Sch. 35 paras. 10\(b\)\(ii\)-\(v\)](#) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(8\)\(b\)](#)

Interest on penalties

- 11 (1) A penalty under this Schedule is to carry interest [^{F33}in accordance with section 101 of FA 2009].

^{F34}(2)

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Textual Amendments

- F33** Words in Sch. 35 para. 11(1) substituted (12.2.2019) by Finance Act 2019 (c. 1), s. 88(3)(a)
F34 Sch. 35 para. 11(2) omitted (12.2.2019) by virtue of Finance Act 2019 (c. 1), s. 88(3)(b)

Double jeopardy

- 12 A person is not liable to a penalty under this Schedule in respect of anything in respect of which the person has been convicted of an offence.

Overlapping penalties

- 13 A person is not liable to a penalty under—
- (a) Schedule 24 to the FA 2007 (penalties for errors),
 - (b) Part 7 of FA 2004, or
 - (c) any other provision which is prescribed,
- by reason of any failure to include in any return or account a reference number required by section 253.

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

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

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)