

SCHEDULE 1

Consequential Amendments - Primary Legislation

Finance Act 2000

20.—(1) Schedule 6 to the Finance Act 2000⁽¹⁾ (climate change levy) is amended as follows.

(2) In paragraph 41(5)(b) after “paragraph 98 (penalty for evasion)” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(3) In paragraph 55(6)(b) after “paragraph 98 (penalty for evasion)” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(4) In paragraph 124(5)(b) after “paragraph 98 (penalty for evasion)” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(5) In paragraph 125(8)(b) after “paragraph 98 (penalty for evasion)” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(6) In paragraph 127(6)(b) after “paragraph 98 (penalty for evasion)” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(7) In paragraph 146(5)(b) after “paragraph 98” insert “or to a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)”.

(1) 2000 c. 17. paragraphs 98 to 100 of Schedule 6 were omitted by paragraph 21(h) of Schedule 40 to the Finance Act 2008.