

Changes to legislation: Finance Act 2009, Paragraph 17A is up to date with all changes known to be in force on or before 12 May 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 55

PENALTY FOR FAILURE TO MAKE RETURNS ETC

Modifications etc. (not altering text)

- C1 Sch. 55 applied (with modifications) by S.I. 2001/1004, **Sch. 4 para. 21G** (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by **The Social Security (Contributions) (Amendment No. 4) Regulations 2014** (S.I. 2014/2397), regs. 1(1), **3(5)**)
- C1 Sch. 55 modified (8.4.2010) by **Finance Act 2010** (c. 13), **Sch. 1 para. 38**
- C1 Sch. 55 applied (14.9.2023) by **The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023** (S.I. 2023/912), regs. 1(2), **42(3)** (with reg. 1(3))
- C1 Sch. 55 applied (with modifications) by 1992 c.7 (N.I.), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by **National Insurance Contributions Act 2015** (c. 5), **Sch. 1 para. 12**)
- C1 Sch. 55 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by **The Education (Postgraduate Masters Degree Loans) Regulations 2016** (S.I. 2016/606), regs. 1(1), **50(1)(2)**
- C1 Sch. 55 applied (with modifications) by 1992 c. 4, s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by **National Insurance Contributions Act 2015** (c. 5), **Sch. 1 para. 3**)
- C1 Sch. 55 applied by S.I. 2009/470, **reg. 40(1)(2)** (as substituted (6.4.2011) by **The Education (Student Loans) (Repayment) (Amendment) Regulations 2011** (S.I. 2011/784), regs. 1(1), **9** (with reg. 12(2)))
- C1 Sch. 55 modified (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by **Finance Act 2022** (c. 3), **Sch. 10 para. 26** (as amended (5.1.2023) by S.I. 2022/1321, regs. 1, **2(2)**)
- C1 Sch. 55 applied by S.R. 2009/128, **reg. 35** (as substituted (6.4.2011) by **The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2011** (S.R. 2011/137), regs. 1(1), **8(a)** (with reg. 12))

[^{F1}^{F2} Cancellation of penalty]

Textual Amendments

- F1 Sch. 55 paras. 17A, 17B and cross-heading inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by **Finance Act 2013** (c. 29), **Sch. 51 para. 8**
- F2 Sch. 55 paras. 17A, 17B and cross-heading omitted (6.4.2024 for specified purposes) by virtue of **Finance Act 2021** (c. 26), s. 118(2), **Sch. 27 para. 39(4)**; S.I. 2024/440, reg. 2

[^{F2}17A(1) This paragraph applies where—

- (a) P is liable for a penalty under any paragraph of this Schedule in relation to a failure to make a return falling within item 1 or 2 in the Table, and
- (b) [^{F3}HMRC decide to give P a notice under section 8B withdrawing] a notice under section 8 or 8A of that Act.

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- (2) The notice under section 8B of TMA 1970 may include provision under this paragraph cancelling liability to the penalty from the date specified in the notice.]]

Textual Amendments

- F3** Words in Sch. 55 para. 17A(1)(b) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 169\(6\)](#)

Commencement Information

- I1** Sch. 55 para. 17A in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)
I2 Sch. 55 para. 17A in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 29\(3\)](#)
I3 Sch. 55 para. 17A in force at 1.4.2022 for specified purposes by [S.I. 2021/1409, reg. 2\(b\)](#)

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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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)