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## SCHEDULES

### SCHEDULE 24

#### PENALTIES FOR ERRORS

##### Modifications etc. (not altering text)

- C1 Sch. 24 applied (N.I.) (1.4.2008) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), **regs. 7(2A)(b)**, 26(4) (as amended by S.R. 2008/129, **regs. 1**, 3(a), 4)
- C1 Sch. 24 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1)**, 9(3)(b), 35(4), 54(8)(b)
- C1 Sch. 24 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1)**, 13(3)(b), 40(4), 59(8)(b) (with **reg. 1(4)(6)**)
- C1 Sch. 24 modified (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 37**
- C1 Sch. 24 applied (6.4.2008) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), **reg. 81(1)(1A)**, **Sch. 4 paras. 21A(8)**, 21D(9), 21F(12), 22(7), **31(8)** (as amended by S.I. 2008/636, **reg. 7**; S.I. 2010/721, **reg. 4**; S.I. 2012/821, **reg. 11**)
- C1 Sch. 24 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), **regs. 1**, **15**
- C1 Sch. 24 excluded (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 35 para. 13(a)**
- C1 Sch. 24 applied by 1993 c. 34, Sch. 20A para. 9A(6) (as inserted (19.12.2014) by [The Lloyd's Underwriters \(Conversion of Partnerships to Underwriting through Successor Companies\) \(Tax\) Regulations 2014 \(S.I. 2014/3133\)](#), **regs. 1**, **5(4)**)
- C1 Sch. 24 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. 24 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. 24 applied (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)**, **24(3)**
- C1 Sch. 24 applied (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(3)**
- C1 Sch. 24 applied (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)**, **85(4)**
- C1 Sch. 24 applied (with modifications) (1.5.2023) by [The Value Added Tax \(Margin Schemes and Removal or Export of Goods: VAT-related Payments\) Order 2023 \(S.I. 2023/68\)](#), **arts. 1(1)**, **14** (with **art. 1(2)**)
- C1 Sch. 24 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)**, **40(2)** (with **reg. 1(3)**)

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## PART 1

### LIABILITY FOR PENALTY

#### Modifications etc. (not altering text)

- C1** Sch. 24 Pt. 1 modified (10.6.2021 for specified purposes, 1.7.2021 for specified purposes) by 1994 c. 23, **Sch. 9ZF para. 9** (as inserted by Finance Act 2021 (c. 26), s. 95(6)(a), **Sch. 18 para. 6**); S.I. 2021/770, regs. 3, 4 (with regs. 5-7) (as amended (1.4.2022) by The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022 (S.I. 2022/226), regs. 1, **26(b)**)

#### *Error in taxpayer's document*

- 1 (1) A penalty is payable by a person (P) where—
- P gives HMRC a document of a kind listed in the Table below, and
  - Conditions 1 and 2 are satisfied.
- (2) Condition 1 is that the document contains an inaccuracy which amounts to, or leads to—
- an understatement of [<sup>F1</sup>a] liability to tax,
  - a false or inflated statement of a loss <sup>F2</sup>..., or
  - a false or inflated claim to repayment of tax.
- (3) Condition 2 is that the inaccuracy was [<sup>F3</sup>careless (within the meaning of paragraph 3) or deliberate on P's part].
- (4) Where a document contains more than one inaccuracy, a penalty is payable for each inaccuracy.

<i>Tax</i>	<i>Document</i>
Income tax or capital gains tax	Return under section 8 of TMA 1970 (personal return).
Income tax or capital gains tax	Return under section 8A of TMA 1970 (trustee's return).
Income tax or capital gains tax	Return, statement or declaration in connection with a claim for an allowance, deduction or relief.
Income tax or capital gains tax	Accounts in connection with ascertaining liability to tax.
Income tax or capital gains tax	Partnership return.
Income tax or capital gains tax	Statement or declaration in connection with a partnership return.
Income tax or capital gains tax	Accounts in connection with a partnership return.
[ <sup>F4</sup> Apprenticeship levy]	Return under regulations under section 105 of FA 2016.]

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[ <sup>F5</sup> Capital gains tax	Return under [ <sup>F6</sup> Schedule 2 to FA 2019].]
[ <sup>F7</sup> Income tax	Return under section 254 of FA 2004.]
Income tax	Return for the purposes of PAYE regulations.
Construction industry deductions	Return for the purposes of regulations under section 70(1)(a) of FA 2004 in connection with deductions on account of tax under the Construction Industry Scheme.
Corporation tax	Company tax return under paragraph 3 of Schedule 18 to FA 1998.
Corporation tax	Return, statement or declaration in connection with a claim for an allowance, deduction or relief.
Corporation tax	Accounts in connection with ascertaining liability to tax.
[ <sup>F8</sup> Digital services tax	DST return under paragraph 2 of Schedule 8 to FA 2020.]
[ <sup>F9</sup> Multinational top-up tax	Overseas return notification and information provided with it
Multinational top-up tax	Self-assessment return and information provided with it
Multinational top-up tax	Below-threshold notification and information provided with it]
[ <sup>F10</sup> Domestic top-up tax	Overseas return notification and information provided with it
Domestic top-up tax	Self-assessment return and information provided with it
Domestic top-up tax	Self-assessment return and information provided with it]
VAT	Below-threshold notification and information provided with it
VAT	Return, statement or declaration in connection with a claim.
F11	F11
. . .	. . .
[ <sup>F12</sup> Insurance premium tax	Return under regulations under section 54 of FA 1994.
Insurance premium tax	Return, statement or declaration in connection with a claim.

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Inheritance tax	Account under section 216 or 217 of IHTA 1984.
Inheritance tax	Information or document under regulations under section 256 of IHTA 1984.
Inheritance tax	Statement or declaration in connection with a deduction, exemption or relief.
Stamp duty land tax	Return under section 76 of FA 2003.
Stamp duty reserve tax	Return under regulations under section 98 of FA 1986.
[ <sup>F13</sup> Annual tax on enveloped dwellings	Annual tax on enveloped dwellings return.]
[ <sup>F13</sup> Annual tax on enveloped dwellings	Return of adjusted chargeable amount.]
Petroleum revenue tax	Return under paragraph 2 of Schedule 2 to the Oil Taxation Act 1975.
[ <sup>F14</sup> Petroleum revenue tax	Statement or declaration in connection with a claim under paragraph 13A of Schedule 2 to the Oil Taxation Act 1975.]
Petroleum revenue tax	Statement or declaration in connection with a claim under Schedule 5, 6, 7 or 8 to the Oil Taxation Act 1975.
Petroleum revenue tax	Statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980.
[ <sup>F15</sup> Plastic packaging tax	Return under regulations under section 61 of FA 2021.]
[ <sup>F16</sup> Soft drinks industry levy	Return under regulations under section 52 of FA 2017]
Aggregates levy	Return under regulations under section 25 of FA 2001.
Climate change levy	Return under regulations under paragraph 41 of Schedule 6 to FA 2000.
Landfill tax	Return under regulations under section 49 of FA 1996.
Air passenger duty	Return under section 38 of FA 1994.
Alcoholic liquor duties	Return under regulations under section 13, 49, 56 or 62 of the Alcoholic Liquor Duties Act 1979.
[ <sup>F17</sup> Alcohol duty	Statement or declaration in connection with a claim for repayment of duty under <a href="#">section 75</a> of F(No. 2)A 2023.]

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Tobacco products duty	Return under regulations under section 7 of the Tobacco Products Duties Act 1979.
Hydrocarbon oil duties	Return under regulations under section 21 of the Hydrocarbon Oil Duties Act 1979.
Excise duties	Return under regulations under section 93 of CEMA 1979.
Excise duties	Return under regulations under section 100G or 100H of CEMA 1979.
Excise duties	Statement or declaration in connection with a claim.
General betting duty	Return under regulations under paragraph 2 of Schedule 1 to BGDA 1981.
Pool betting duty	Return under regulations under paragraph 2A of Schedule 1 to BGDA 1981.
Bingo duty	Return under regulations under paragraph 9 of Schedule 3 to BGDA 1981.
Lottery duty	Return under regulations under section 28(2) of FA 1993.
Gaming duty	Return under directions under paragraph 10 of Schedule 1 to FA 1997.
Remote gaming duty	Return under regulations under section 26K of BGDA 1981.]
[ <sup>F18</sup> Machine games duty	Return under regulations under paragraph 18 of Schedule 24 to FA 2012]
[ <sup>F19</sup> Any of the taxes mentioned above ]	Any document which is likely to be relied upon by HMRC to determine, without further inquiry, a question about— (a) P's liability to tax, (b) payments by P by way of or in connection with tax, (c) any other payment by P (including penalties), or (d) repayments, or any other kind of payment or credit, to P.

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<sup>F20</sup>(4A) .....

<sup>F20</sup>(4B) .....

<sup>F20</sup>(4C) .....

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[<sup>F21</sup>(5) In relation to a return under paragraph 2 of Schedule 2 to the Oil Taxation Act 1975 [<sup>F22</sup>or a statement or declaration under paragraph 13A of that Schedule], references in this Schedule to P include any person who, after the giving of the return for a taxable field (within the meaning of that Act), becomes the responsible person for the field (within the meaning of that Act).]

#### Textual Amendments

- F1** Word in Sch. 24 para. 1(2) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(2\)\(a\)](#); S.I. 2009/571, art. 2
- F2** Words in Sch. 24 para. 1(2) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(2\)\(b\)](#); S.I. 2009/571, art. 2
- F3** Words in Sch. 24 para. 1(3) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(3\)](#); S.I. 2009/571, art. 2
- F4** Words in Sch. 24 para. 1 inserted (6.4.2017) by [Finance Act 2016 \(c. 24\), s. 113\(2\)\(16\)](#) (with s. 117); S.I. 2017/355, reg. 2
- F5** Words in Sch. 24 para. 1(4) inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 7 para. 56\(2\)](#)
- F6** Words in Sch. 24 para. 1(4) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 27\(2\)](#)
- F7** Words in Sch. 24 para. 1 inserted (with effect in accordance with art. 3-5 of the commencing S.I.) by [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(4\)](#); S.I. 2009/571, art. 2
- F8** Words in Sch. 24 para. 1 table inserted (22.7.2020) by [Finance Act 2020 \(c. 14\), Sch. 10 para. 3\(2\)](#)
- F9** Words in [Sch. 24 para. 1](#) Table inserted (with effect in relation to accounting periods commencing on or after 31.12.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 264, Sch. 14 para. 45](#)
- F10** Words in [Sch. 24 para. 1](#) Table inserted (with effect in relation to accounting periods commencing on or after 31.12.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 278, Sch. 18 para. 6\(2\)](#)
- F11** Words in [Sch. 24 para. 1](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 111\(2\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F12** Words in Sch. 24 para. 1 inserted (with effect in accordance with art. 3-5 of the commencing S.I.) by [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(5\)](#); S.I. 2009/571, art. 2
- F13** Words in Sch. 24 para. 1 inserted (17.7.2013) by [Finance Act 2013 \(c. 29\), Sch. 34 para. 6](#)
- F14** Words in Sch. 24 para. 1 inserted (with effect in accordance with s. 28(2) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), Sch. 12 para. 12\(2\)](#)
- F15** Words in Sch. 24 para. 1 inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 85\(1\)\(a\), Sch. 15 para. 6](#); S.I. 2021/1409, regs. 3, 4
- F16** Words in Sch. 24 para. 1 inserted (6.4.2018) by [Finance Act 2017 \(c. 10\), s. 61\(2\), Sch. 11 para. 3](#); S.I. 2018/467, reg. 2
- F17** Words in [Sch. 24 para. 1](#) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 120\(2\), Sch. 13 para. 17](#); S.I. 2023/884, reg. 2(1)(j) (with reg. 10)
- F18** Words in Sch. 24 para. 1 inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 29](#)
- F19** Words in Sch. 24 para. 1 substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 2\(6\)](#); S.I. 2009/571, art. 2
- F20** [Sch. 24 para. 1\(4A\)-\(4C\)](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 111\(3\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

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**F21** Sch. 24 para. 1(5) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 2\(7\)](#); [S.I. 2009/571](#), art. 2

**F22** Words in Sch. 24 para. 1(5) inserted (with effect in accordance with s. 28(2) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 12 para. 12\(3\)](#)

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**Modifications etc. (not altering text)**

**C1** [Sch. 24 para. 1](#) modified (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 27](#) (as amended (5.1.2023) by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#))

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**Commencement Information**

**II** Sch. 24 para. 1 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

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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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)