

*Status: Point in time view as at 01/01/2009.*

*Changes to legislation: Finance Act 2007, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 18 July 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)*

## 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 (6.4.2008) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), Sch. 4 paras. 22(7), **31(8)** (as amended by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), **regs. 1(3)(b)**, 7)

#### PART 5

##### GENERAL

##### *Interpretation*

- 22 Paragraphs 23 to 26 apply for the construction of this Schedule.

##### Commencement Information

- I1** Sch. 24 para. 22 in force at 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), **art. 2** (with [art. 3](#))

- 23 HMRC means Her Majesty's Revenue and Customs.

##### Commencement Information

- I2** Sch. 24 para. 23 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](#))

- 24 An expression used in relation to income tax has the same meaning as in the Income Tax Acts.

##### Commencement Information

- I3** Sch. 24 para. 24 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](#))

- 25 An expression used in relation to corporation tax has the same meaning as in the Corporation Tax Acts.

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**Commencement Information**

- I4** Sch. 24 para. 25 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](#))

- 26 An expression used in relation to capital gains tax has the same meaning as in the enactments relating to that tax.

**Commencement Information**

- I5** Sch. 24 para. 26 in force at 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

- 27 An expression used in relation to VAT has the same meaning as in VATA 1994.

**Commencement Information**

- I6** Sch. 24 para. 27 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](#))

- 28 In this Schedule—
- (a) a reference to corporation tax includes a reference to tax or duty which by virtue of an enactment is assessable or chargeable as if it were corporation tax,
  - (b) a reference to tax includes a reference to construction industry deductions under Chapter 3 of Part 3 of FA 2004,
  - (c) “direct tax” means—
    - (i) income tax,
    - (ii) capital gains tax, and
    - (iii) corporation tax,
  - (d) a reference to understating liability to VAT includes a reference to overstating entitlement to a VAT credit,
  - (e) a reference to a loss includes a reference to a charge, expense, deficit and any other amount which may be available for, or relied on to claim, a deduction or relief,
  - (f) a reference to repayment of tax includes a reference to allowing a credit,
  - (g) “tax period” means a tax year, accounting period or other period in respect of which tax is charged,
  - (h) a reference to giving a document to HMRC includes a reference to communicating information to HMRC in any form and by any method (whether by post, fax, email, telephone or otherwise),
  - (i) a reference to giving a document to HMRC includes a reference to making a statement or declaration in a document,
  - (j) a reference to making a return or doing anything in relation to a return includes a reference to amending a return or doing anything in relation to an amended return, and
  - (k) a reference to action includes a reference to omission.

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**Commencement Information**

- I7** Sch. 24 para. 28 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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