

Status: Point in time view as at 01/04/2009.

Changes to legislation: Finance Act 2008, Cross Heading: *Fine or imprisonment* is up to date with all changes known to be in force on or before 05 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 36

INFORMATION AND INSPECTION POWERS

PART 8

OFFENCE

Fine or imprisonment

- 55 A person who is guilty of an offence under this Part of this Schedule is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or both.

Commencement Information

II Sch. 36 para. 55 in force at 1.4.2009 by S.I. 2009/404, art. 2

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