

**Changes to legislation:** Finance Act 2008, Paragraph 25 is up to date with all changes known to be in force on or before 27 June 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 41

#### PENALTIES: FAILURE TO NOTIFY AND CERTAIN VAT AND EXCISE WRONGDOING

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

- C1 Sch. 41 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 13
- C1 Sch. 41 modified (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), Sch. 12 paras. 33, 34
- C1 Sch. 41 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 11(6) (with Sch. 16 para. 11(7))

##### *Consequential repeals*

- 25 In consequence of this Schedule the following provisions are omitted—
- (a) in TMA 1970—
    - (i) section 7(8), and
    - (ii) in the table in section 98, in the second column, the entry relating to section 55 of FA 2004,
  - (b) section 170A of CEMA 1979,
  - (c) in ALDA 1979—
    - (i) in section 47(5), “which shall be calculated by reference to the amount of duty charged on the beer produced”,
    - (ii) in section 54(5), “which shall be calculated by reference to the amount of duty charged on the wine produced”,
    - (iii) in section 55(6), “which shall be calculated by reference to the amount of duty charged on the made-wine produced”, and
    - (iv) in section 62(4), “which shall be calculated by reference to the amount of duty charged on the cider made”,
  - (d) in HODA 1979—
    - (i) section 13AD(4)(a) and (b), and
    - (ii) section 14F(4)(a) and (b),
  - (e) in FA 1994—
    - (i) section 33(6),
    - (ii) paragraph 13 of Schedule 4, and
    - (iii) paragraph 14 of Schedule 7,
  - (f) section 67 of VATA 1994,
  - (g) section 32 of FA 1995,
  - (h) in FA 1996—
    - (i) section 37, and
    - (ii) paragraph 21(1), (2) and (4) of Schedule 5,

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- (i) section 27(11) of FA 1997,
- (j) paragraph 2(3) and (4) of Schedule 18 to FA 1998,
- (k) in FA 2000—
  - (i) section 136(2), and
  - (ii) paragraph 55(2) to (6) of Schedule 6, and
- (l) paragraph 1(2) to (6) of Schedule 4 to FA 2001.

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**Commencement Information**

- II** [Sch. 41 para. 25](#) in force at 1.4.2010 with effect in accordance with art. 3 by [S.I. 2009/511](#), [art. 2](#) (with [art. 4](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)