

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 94. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

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

- C1 Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1 Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

### PART VIII

#### EVASION, MISDECLARATION AND NEGLECT

##### *Criminal offences: Conduct involving evasions or misstatements*

- 94 (1) A person is guilty of an offence under this paragraph if his conduct during any particular period must have involved the commission by him of one or more offences under the preceding provisions of this Part of this Schedule.
- (2) For the purposes of any proceedings for an offence under this paragraph it shall be immaterial whether the particulars of the offence or offences that must have been committed are known.
- (3) A person guilty of an offence under this paragraph shall be liable (subject to sub-paragraph (4))—
- (a) on summary conviction, to a penalty of [<sup>F1</sup>the statutory maximum][<sup>F1</sup>£20,000] or to imprisonment for a term not exceeding six months, or to both;
  - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [<sup>F2</sup>14] years, or to both.
- (4) In the case of any offence under this paragraph, where [<sup>F3</sup>the statutory maximum][<sup>F3</sup>the amount of £20,000 mentioned in sub-paragraph (3)(a)] is less than three times the sum of the amounts of levy which are shown to be amounts that were or were intended to be evaded by the conduct in question, the penalty on summary conviction shall be the amount equal to three times that sum (instead of [<sup>F3</sup>the statutory maximum][<sup>F3</sup>the amount of £20,000 mentioned in sub-paragraph (3)(a)]).
- (5) For the purposes of sub-paragraph (4) the amounts of levy that were or were intended to be evaded by any conduct shall be taken to include—
- (a) the amount of any tax credit, and
  - (b) the amount of any repayment of levy,

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which was, or was intended to be, obtained in circumstances where there was no entitlement to it.

- (6) In determining for the purposes of sub-paragraph (4) how much levy (in addition to any amount falling within sub-paragraph (5)) was or was intended to be evaded, no account shall be taken of the extent (if any) to which any liability to levy of any person fell, or would have fallen, to be reduced by the amount of any tax credit or repayments of levy to which he was, or would have been, entitled.

#### Textual Amendments

- F1** Sum in Sch. 6 para. 94(3)(a) substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 11\(4\)\(a\)](#) (with reg. 5(1))
- F2** Word in Sch. 6 para. 94(3)(b) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), s. [32\(1\)](#) (with s. [32\(6\)](#))
- F3** Words in Sch. 6 para. 94(4) substituted (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 11\(4\)\(b\)](#) (with reg. 5(1))

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