

*Status: Point in time view as at 13/08/2009.*

*Changes to legislation: Finance Act 2007, Cross Heading: Degrees of culpability is up to date with all changes known to be in force on or before 15 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)
- 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\(4\)\(6\)](#))

#### PART 1

##### LIABILITY FOR PENALTY

###### *Degrees of culpability*

- 3 (1) [<sup>F1</sup>For the purposes of a penalty under paragraph 1, inaccuracy in] a document given by P to HMRC is—
- (a) “careless” if the inaccuracy is due to failure by P to take reasonable care,
  - (b) “deliberate but not concealed” if the inaccuracy is deliberate [<sup>F2</sup>on P's part] but P does not make arrangements to conceal it, and
  - (c) “deliberate and concealed” if the inaccuracy is deliberate [<sup>F2</sup>on P's part] and P makes arrangements to conceal it (for example, by submitting false evidence in support of an inaccurate figure).
- (2) An inaccuracy in a document given by P to HMRC, which was neither careless nor deliberate [<sup>F3</sup>on P's part] when the document was given, is to be treated as careless if P—
- (a) discovered the inaccuracy at some later time, and
  - (b) did not take reasonable steps to inform HMRC.

##### Textual Amendments

- F1 Words in Sch. 24 para. 3(1) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 5\(2\)\(a\)](#); [S.I. 2009/571](#), [art. 2](#)
- F2 Words in Sch. 24 para. 3(1) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 5\(2\)\(b\)](#); [S.I. 2009/571](#), [art. 2](#)

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**F3** Words in Sch. 24 para. 3(2) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 122(2), **Sch. 40 para. 5(3)**; S.I. 2009/571, art. 2

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**Commencement Information**

**I1** Sch. 24 para. 3 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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