

Changes to legislation: Finance Act 2009, Paragraph 8B is up to date with all changes known to be in force on or before 23 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) View outstanding changes

SCHEDULES

SCHEDULE 56

PENALTY FOR FAILURE TO MAKE PAYMENTS ON TIME

Modifications etc. (not altering text)

- C1 Sch. 56 applied (E.) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **85(3)**
- C1 Sch. 56 applied (with modifications) by SI 2001/1004 reg. 67A (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **3**)
- C1 Sch. 56 applied (with modifications) by SR 2009/128, reg 63(3) (as substituted (with effect in accordance with reg. 2 of the amending Rule) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/91\)](#), regs. 1, **7(1)**)
- C1 Sch. 56 applied (E.) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **46**
- C1 Sch. 56 modified (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 39**
- C1 Sch. 56 applied by SR 2009/128, reg. 31 (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2011 \(S.R. 2011/137\)](#), regs. 1(1), **6** (with reg. 12))
- C1 Sch. 56 applied (with modifications) by SI 2009/470 reg. 68(3) (as substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2010 \(S.I. 2010/661\)](#), regs. 1(1), **6**)
- C1 Sch. 56 applied (with modifications) by SI 2001/1004 reg. 67B (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **3**)
- C1 Sch. 56: power to amend conferred (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 7 para. 5(1)(c)**
- C1 Sch. 56 applied by S.I. 2009/470 reg. 36 (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2011 \(S.I. 2011/784\)](#), regs. 1(1), **7** (with reg. 12(1)))

^{F1} Amount of penalty: amounts in respect of periods of between 2 and 6 months

Textual Amendments

- F1 Sch. 56 paras. 8A-8J and cross-headings inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), **Sch. 11 para. 7** (as amended by 2014 c. 26, **Sch. 22 para. 22(6)**), which amending provision was repealed by 2018 c. 22, s. 57(3), **Sch. 8 para. 132(I)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 4(b) (with **reg. 7**)); 2021 c. 26, **Sch. 15 para. 5(2)**; 2021 c. 26, **Sch. 15 para. 5(2)**)

8B (1) A penalty period begins to run on the penalty date for the payment of tax.

***Changes to legislation:** Finance Act 2009, Paragraph 8B is up to date with all changes known to be in force on or before 23 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) [View outstanding changes](#)*

- (2) The penalty period ends with the day 12 months after the date specified in or for the purposes of column 4 for the payment, unless it is extended under paragraph 8C(2)(c) or 8H(2)(c).]

Changes to legislation:

Finance Act 2009, Paragraph 8B is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

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

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

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)