



# Saving Gateway Accounts Act 2009

## 2009 CHAPTER 8

### *Penalties*

#### **19 Penalties: incorrect information**

- (1) A penalty of £300 may be imposed on a person who deliberately makes an incorrect declaration under section 6(2)(b).
- (2) A penalty not exceeding £3,000 may be imposed on—
  - (a) a person who deliberately or carelessly makes an incorrect statement or declaration in or in connection with a return made by the person under regulations made under section 11;
  - (b) a person who deliberately or carelessly provides incorrect information in response to a requirement imposed by or under regulations made under section 17.
- (3) Where—
  - (a) information is provided to Her Majesty's Revenue and Customs,
  - (b) after the information is provided, the person who provided the information, or on whose behalf the information was provided, discovers that the information was inaccurate, and
  - (c) that person fails to take reasonable steps to inform Her Majesty's Revenue and Customs,the inaccuracy is to be treated for the purposes of this section as the result of that person's carelessness.