
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 50 **U.K.**

PENALTIES: LATE FILING, LATE PAYMENT AND ERRORS

Amendments to Schedule 56 to FA 2009: penalty for failure to make payments on time

13 After paragraph 9 insert—

“Interaction with other penalties and late payment surcharges

9A In the application of the following provisions, no account shall be taken of a penalty under this Schedule—

- (a) section 97A of TMA 1970 (multiple penalties),
- (b) paragraph 12(2) of Schedule 24 to FA 2007 (interaction with other penalties), and
- (c) paragraph 15(1) of Schedule 41 to FA 2008 (interaction with other penalties).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13.