



# Finance Act 2015

## 2015 CHAPTER 11

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### INCOME TAX: GENERAL

#### **18 Employment intermediaries: determination of penalties**

- (1) Section 100 of TMA 1970 (determination of penalties by officer of Board) is amended as follows.
- (2) In subsection (2)(c), after “those amendments” insert “, subject to subsection (2A)”.
- (3) After subsection (2) insert—
  - “(2A) Subsection (2)(c) does not exclude the application of subsection (1) where the penalty relates to a failure to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003 (employment intermediaries to keep, preserve and provide information etc).”