

Status: This version of this part contains provisions that are prospective.

Changes to legislation: Finance (No. 2) Act 2017, Paragraph 25 is up to date with all changes known to be in force on or before 04 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 14

DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

PART 1

AMENDMENTS OF TMA 1970

- 25 (1) Section 106C (offence of failing to deliver a return) is amended as follows.
- (2) In subsection (1)—
- (a) for “required by a notice under section 8 to make and deliver a return” substitute “ given a notice to file under section 8 ”;
 - (b) in paragraph (a) for “the return” substitute “ a return under that section ”.
- (3) In subsection (2) for “the return” substitute “ a return under section 8 ”.

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Changes and effects yet to be applied to :

- Sch. 14 para. 25 coming into force by [S.I. 2021/1079 reg. 2](#)