
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 24

PENALTIES FOR FAILURE TO MAKE RETURNS ETC

PART 1

INTRODUCTION

Introduction

- 1 (1) This Schedule provides for a person who fails to make a return to be liable to penalty points and penalties.
- (2) This Part of this Schedule—
 - (a) identifies groups of returns, and the returns falling within each group, and
 - (b) makes provision about the interpretation of this Schedule.
- (3) Part 2 of this Schedule provides for a person to be liable to penalty points, and penalties, in respect of each group of returns.
- (4) Part 3 of this Schedule makes supplementary provision.

Commencement Information

- I1** Sch. 24 para. 1 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)
- I2** Sch. 24 para. 1 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

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