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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Double jeopardy. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 24

### PENALTIES FOR FAILURE TO MAKE RETURNS ETC

#### PART 3

##### SUPPLEMENTARY PROVISION

###### *Double jeopardy*

- 20 A person is not liable to a penalty point or a penalty under this Schedule in respect of a failure in respect of which the person has been convicted of an offence.

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#### **Commencement Information**

- I1** Sch. 24 para. 20 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)  
**I2** Sch. 24 para. 20 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading:  
Double jeopardy.