
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 35. (See end of Document for details)

SCHEDULES

SCHEDULE 27

SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

Income Tax (Trading and Other Income) Act 2005

- 35 In section 869 (penalties, interest and VAT surcharges: non trades etc)—
- (a) in the heading, for “, interest and VAT surcharges” substitute “ and interest ”;
 - (b) omit subsection (5).

Commencement Information

- I1** Sch. 27 para. 35 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, **reg. 2(3)(4)(b)**
- I2** Sch. 27 para. 35 in force at 6.4.2024 for specified purposes by S.I. 2024/440, **reg. 2**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 35.