
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 28

FOLLOWER NOTICE PENALTIES

PART 1

AMENDMENT OF CHAPTER 2 OF PART 4 OF FA 2014

Aggregate penalties

- 5 (1) Section 212 (aggregate penalties) is amended as follows.
- (2) In subsection (2), after “(1)(b) and (c)” insert “ and any penalty under section 208A that is additional to the penalty mentioned in subsection (1)(b) ”.
- (3) In subsection (3), after “208” insert “ or 208A ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 5.