
Status: Point in time view as at 10/06/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 34

INFORMATION POWERS: MISCELLANEOUS AMENDMENTS

Increased daily default penalty

- 6 (1) Paragraph 49B is amended as follows.
- (2) In sub-paragraph (1), for “a person becomes liable to a penalty” substitute “ the tribunal makes a determination ”.
- (3) In sub-paragraph (2), for the words from “the day” to the end substitute “ the new maximum amount and the day from which it applies ”.
- (4) Omit sub-paragraph (3).

Status:

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Changes to legislation:

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