

SCHEDULES

SCHEDULE 33

Section 233

PART 4: CONSEQUENTIAL AMENDMENTS

Taxes Management Act 1970

- 1 In section 9B of TMA 1970 (amendment of return by relevant person during enquiry), in subsection (1), after “taxpayer” insert “, or in accordance with Chapter 2 of Part 4 of the Finance Act 2014 (amendment of return after follower notice),”.
- 2 In section 103ZA of that Act (disapplication of sections 100 to 103 (penalty provisions) in the case of certain penalties)—
 - (a) omit “or” at the end of paragraph (f), and
 - (b) at the end of paragraph (g) insert “, or
 - (h) Part 4 of the Finance Act 2014 (follower notices and accelerated payments).”

Finance Act 2007

- 3 In paragraph 12 of Schedule 24 to FA 2007 (penalties for errors: interaction with other penalties), after sub-paragraph (2) insert—

“(2A) In sub-paragraph (2) “any other penalty” does not include a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”

Finance Act 2008

- 4 In paragraph 15 of Schedule 41 to FA 2008 (penalties: failure to notify: interaction with other penalties), after sub-paragraph (1) insert—

“(1A) In sub-paragraph (1) “any other penalty” does not include a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”

Finance Act 2009

- 5 In paragraph 17 of Schedule 55 to FA 2009 (penalty for failure to make returns etc: interaction with other penalties), after sub-paragraph (2)(b) insert “, or
- (c) a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”